THE HINDOO PATRIOT

With which is incorporated the Indian Field.

REGISTERED No. 44.

PUBLISHED EVERY MONDAY.

VOLUME XXIX.
NUMBER 11.

CALCUTTA:—MONDAY, MARCH 13, 1882.

Per Annum in Advance.
TOWN.....11-8
MOFUSSIL 13-4

THE WEEK.

MONDAY, 6TH MARCH.

THE TIMES OF INDIA'S London Correspondent says that Sir George Campbell does not intend to await the result of the investigation of the Aborigines' Protection Society on the subject, but will immediately put a question to the Secretary of State for India with reference to the Assam Coolie Bill.

SIR MICHAEL WESTROPP, Chief Justice of Bombay, goes home on leave next month, and will probably not return to India. Mr. Westropp came to Bombay twenty-eight years ago, as a practising barrister. He was appointed Advocate-General in 1856, and was elevated to the bench in August, 1863. His tenure of the post of Chief Justice dates from 1870, when on the retirement of Sir Richard Couch, he succeeded to that office, and was knighted. His last act has been most beneficial to Western India. He has been chiefly instrumental in saving Bombay from the burden of the Transfer of Property Bill.

WE HAVE much pleasure in taking from the *Journal of the National Indian Association* the following items of Indian intelligence :

"The Council of Legal Education have awarded to Mr. M. D. Dadysett (Middle Temple) the second prize, worth £25, in Common Law in the Examination on the subjects of the Lectures of the Professors of the Inns of Court. Mr. Dadysett obtained the same prize last year. He is the first Native of India who has twice succeeded in a Competitive Examination held annually by the Inns of Court. The subject for this year was on the Principles of Tort. The Council of Legal Education have awarded to Mr. C. Akilandaiya (Inner Temple) a prize, worth £15, in Roman Law, Jurisprudence and Private International Law. The Benchers of the Inner Temple have awarded to Mr. R D Sethna, B.A. L.L.B, the first Scholarship in Equity, worth fifty guineas. The scholarship is open only to students of the Middle Temple under the age of 24. Kumar Shivanath Singha and Mr. R L Ghosh (both Inner Temple) have passed in the Final Examination of the Inns of Court, held in Hilary Term Mr A Sheshadri and Mr C Venkatanorasiah (both Inner Temple) and Mr Hamid Ali Khan (Middle Temple) have passed in the Examination in Roman Law. Mr Devendra Nath Dass and Mr S Sathiandhan have been placed in the Honors List of the Mathematical Tripos at the University of Cambridge. The second list, which gives the places in the Examination, is not published in time for insertion in this number of the *Journal*. In the previous Examination of the University of Cambridge, Mr J C Bose and Mr G N Chatterji (Christ's College) passed in Part I (Classics) 2nd Class, and Mr A Chowdry (St. John's) and Kumar Sri Harbhamji in Part II (Mathematics) 1st Class, and Mr Tyagaraja 2nd Class. In the Additional Subjects Mr J C Bose and Mr A Chowdry passed 1st Class, and Mr Harbhamji 2nd Class. Mr D S Desai (Middle Temple) and Mr. Matilal Gupta (Inner Temple) have passed in the Second Division of the LL B Examination of the University of London. Mr D S Desai was called to the Bar in Hilary Term. Kumar Sri Harbhamji and Mr Hamidullah Khan have joined Lincoln's Inn. Mr H E Banath has passed the LR CS Examination, Edinburgh, and the Examination of the Society of Apothecaries, London. Mr Jogindra Nath Mitter has passed the Primary Examination in Anatomy and Physiology of the Royal College of Surgeons of England. Mr D S Shroff has taken the double qualification (Medicine and Surgery at Edinburgh.) Mr Shapurji Aspaniarji Kapadia, of the Grant Medical College, Bombay, has joined St. Thomas' Hospital to attend the practice of Medicine and Surgery and for the special study of diseases of the eyes. Mr. Syud Sakhawat Hossein has received a Certificate of Honor at the Royal Agricultural College, Cirencester, for having taken the first place in the general sessional Examination in Agricultural Law, held in December 1881. Mr. Hossein was entitled to one of the two scholarships open to the whole College, but being a Scholar (of the Bengal Government) he was prevented from obtaining it. The two new students appointed by the Bengal Government for the Royal Agricultural College are Mr Grish Chunder Bose, M A, Lecturer on Chemistry at the Cuttack College, and Mr B B Dutt, M A, Head Master of the School at Nawabgung. The latter, however, is said to have declined the scholarship, so another student will be selected. Mr Syud Nabi Ullah has joined St. John's College Cambridge. Mr Hamid Ali Khan has been elected a Fellow of the Royal Historical Society. Mr Ahsad Uddin Ahmed, Barrister-at-Law, has been appointed a Probationer under the Native Civil Service rules, and is posted to the District of Monghyr. *Arrival.*—Mr B K Dutt, from Calcutta, for the Indian Civil Service—*Departure*—Mr Syud Mahomed Mir, for Delhi.

HERE IS a new triumph of the telephone. We take the following from a London paper :

The use of the telephone for medical purposes is found to be a great convenience occasionally. A physician of North Adams, according to an American paper, was the other day called by telephone at about one o'clock in the morning from Briggsville, which is ten miles away, to attend a child suffering from croup. The night was dark and stormy, and the doctor found nothing pleasant in the contemplation of the journey, which he thought might affect his own respiratory organs. He therefore answered back to the house at Briggsville in which the little sufferer lay, with a request that its parents would bring it to the telephone transmitter. This was done without delay. The child coughed its croupy cough, and the doctor listened intently to every sound which came from his youthfull patient. He then prescribed the proper remedy, which was prepared and administered by one of the members of the family. The relief was immediate, and the child in a few minutes, without any huskiness in its gratitude to the doctor by telephonic agency.

THE FOLLOWING case of Police oppression is reported by the *Behar Herald* :

"The body of a new-born babe was found floating in a tank near the Nawadi Railway Station on the 7th instant. It appears that Mr. Inspector Riordon of the Railway Police was entrusted with the investigation. The Inspector, it is alleged, had a grudge against Bahadur Khan, who keeps a hotel at Nawadi and to whom the Inspector owed money on account of hotel charges. On the 20th, the Inspector came to Dinapore where Bahadur Khan has his family residence, and went to Bahadur Khan's house, with the Head Constable and 2 Constables of the Khagoul outpost, and notwithstanding the remonstrance of the neighbours and the policemen, who were with him, forced open the door of the zenana apartment of Bahadur Khan, and took into custody 4 women, Mussamat Basirun, aged about 50, the wife of Bahadur Khan, Mussamat Sukran his widowed daughter aged about 30, Mussamat, Khairun, another married daughter aged about 25, with a child in her lap aged 14 months, and Mussamat Pearan, the daughter of their maid servant, a girl of 10 years. All these excepting the last, are *purda naskin* women. From their place of residence, when they were arrested, they were taken on foot to the Dak Bungalow, a distance of a mile. They and their friends, it is said, were not told the reason of their arrest notwithstanding their repeated entreaties, and no warrant of arrest was shown to them. From the Dak Bangalow they were taken in a gharry and made to alight near the Mainpura bridge, close to the elephant shed. The Inspector then went away leaving the 4 women in the custody of the constables ; shortly after he returned with an old woman, who identified Mussamat Sukran, as the widow of one Kadir deceased. The Inspector then returned with the 4 women in the gharry to Khagoul. It was 7 o'clock in the evening. He here left Mussamat Basirun and Pearan on the road, telling them to go away, and with Mussamat Sukran and Khairan in the gharry, went back to Dinapore. The two women were lodged for the night at the Dinapore Thannah and next morning at 9 A. M. taken to the Hospital where they were examined by Dr. Wilkes, who was of opinion that there were no signs of recent delivery in their persons. They were then let go, and they had to walk on foot for miles to get to their homes."

Our blood boils as we read the narrative. If the facts related be true, we hope an example will be made of this model Inspector.

TUESDAY, 7TH MARCH.

THE INDIAN SPECTATOR has the following :

The *Rust Gafter* deserves credit for 'raising his voice against what, if true, he justly characterises a 'scandal.' The 'scandal' lies in the Political Agent of Kattiwar having brought pressure, as the *Rast* puts it, on the Jam Sahib of Nowanagar and Nawab Sahib of Junaghar to attend the recent investiture ceremony at Rajcote. The writer says that the Jam Sahib was suffering from fever and the Nawab Sahib from sore foot, for which very good reasons they begged to be excused from going to Rajcote. Hereupon says the *Rast* in so many words, the Political Agent threatened the suffering Chiefs with his displeasure &c. We repeat that this is a grave scandal, that one scandal like it is as bad in effect as the deposition of ten Native Princes outright. Let us hear the rumour authoritatively contradicted.

We concur.

THE LAST SESSION of British Parliament is called a session of words. A publicist furnishes the following statistics. It appears that 4,382 questions were asked, and 14,836 speeches delivered ; while of the questions, 2,007 were put by English representatives, 325 by Scotch, 1,796 by Irish, and 36 by Welsh members ; and of the speeches 6315 were given by Irish members. Mr. Healy made 591 speeches ; Mr. Biggar, 456 ; Mr. T. P. O'Connor, 390 ; Mr. Parnell—in spite of his mysterious absence—380. Lord Randolph Churchill asked 94 questions and made 218 speeches, and Mr. Warton (who has already gone in for a wholesale blocking of bills) asked 27 questions and made 238 speeches.

HER MAJESTY'S MINISTERS are not just now popular with the young men of the Oxford Union. They sat up late the night before the mail left to discuss a motion of Mr. H. W. Lawson, of Balliol, (son of Mr. Levy Lawson) :—"That this House wishes to express its entire confidence in Her Majesty's Government." The House did not wish to do anything of the kind, 22 voting for and 42 against the motion.

SIR WILFRID LAWSON, amid loud laughter, gave notice the other night that he would move a humble address to her Majesty, praying that, before the creation of new peerages or orders of knigthood, her Majesty might be pleased to allow public notification —as in the case of the Victoria Cross—to be given of the services for which such distinctions are conferred. This example ought to be followed in India.

ACCORDING to some of the English papers the Maharajah Duleep Sing intends shortly to give up the shooting and game farming which he has brought to such a marvellous pitch at Elvedon, and to leave that place altogether. Does His Highness ever think of his mother country ?

IT IS stated that in Cairo steps are being taken to found a Museum of Arabian Art and Manufactures. Franz Bey, a German by birth, who has already distinguished himself by his efforts to preserve Arabian Architectural Works, is using every effort to gather together from all parts of Egypt and the neghbouring lands articles suitable for the new Institute.

WEDNESDAY, 8TH MARCH.

GUITEAU has been sentenced to death, the execution being fixed for June 30. The application for a new trial was refused. When the sentence was pronounced Guiteau shouted to the Judge, "And may the Lord have mercy on your soul."

A DESPICABLE ATTEMPT was recently made to murder the Chief Secretary of Ireland. A letter addressed to Mr. Forster at Dublin Castle had such stains upon it as to arouse the suspicion of the officials, who sent it to an analyst. The envelope contained an explosive which, if dry, would have burst in the mere process of opening the letter. To what vile purposes is science now-a-day reduced !

THE QUEEN has appealed to the Society for the Prevention of Cruelty to Animals to use every possible endeavour to put a stop to the cruelties so frequently practised upon dumb, helpless animals in Ireland. This simple fact speaks volumes as to the spirit of the age. What Oriental King or Queen would think of applying to a body of private individuals for the suppression of a public evil ?

THE IRISH are always imaginative. Several hundred students of the Queen's College, Belfast, got up what is called the "funeral" of the Queen's University of Ireland. This body now gives place to the Royal University, and the students perambulated the principal streets of Belfast, preceded by a coffin, on which lay the gowns of an M. A. and a B.A.

THE ADDRESS to the Queen was moved in the House of Commons by Mr. Majoribanks and seconded by Mr. Firth. Mr. Majoribanks in the course of his speech thus referred to India :

The condition of our Indian Empire could be referred to with the greatest satisfaction from every point of view. The returns would show that the revenue was steadily increasing. The evacuation of Afghanistan had been completed with the exception of the small corner of Pishin, and he believed to the general satisfaction of the people of India. The Ameer Abdurrahman had succeeded in conciliating his turbulent people, and shown himself to be possessed of military ability although it was too early to form an opinion of his capacity as a ruler. It was impossible to award too high praise or give sufficient thanks to Lord Ripon for his exertion with respect to Afghanistan, and in the repeal of the Vernacular Press Act. He trusted that the last matter would recommend itself to some hon. gentleman opposite when they called to mind the powerful and indignant protest of the Duke of Buckingham, then Governor of Madras against the first enactment of this impolitic law.

Mr. Firth said :

His hon. friend had alluded to the Indian Press Act. It seemed to him that the repeal of that Act was a matter for much congratulation. The alleged necessity for such a measure was, it seemed to him, an unjust reflection upon the loyalty of the Indian people. Even if such loyalty were in some places open to suspicion, it were better, as pointed out at the time by the Duke of Buckingham, that there should be free outlets for native opinion. The Act was a great infringment of the constitutional rights which had been granted to the Indian people.

COL. MACDONALD, late Director of Public Instruction, Madras, in an article on the Mysore Assembly in the *Journal* of the Native Indian Association, thus writes of the Dewani :

"The Dewan, Mr. C. Rungacharlu, C.I.E., on whose judgment and ability so much now depends, is in many respects a remarkable man. His career from a youth has been a distinguished one. Thirty-three years ago he passed out of the old High School at Madras with a proficient's degree of the first class and the Elphinstone prize for an English essay. Six years later, he presented himself as a candidate for the annual examination for Government rewards, which in those days was the only public examination open to all candidates. On this occasion he headed the list and his examiners remarked that he had evinced a superiority of intellect which augured well for his future usefulness. They observed that a period of six years had elapsed since the

termination of his formal studies, during which he had been engaged in the public duties of a catcherry, and that the accurate knowledge shown in his papers was therefore the more remarkable. It is the fashion in some quarters to depreciate the higher education, and especially the education given in Government Colleges and High Schools. Such men as Mr. C. Rungacharlu are a living testimony to the injustice of these criticisms."

THURSDAY, 9TH MARCH.

WE HAVE received an account of the Singessur *mela* held on the day of the *Siva Ratri* festival held in honor of Mahadeva. There is a temple of Siva in the Mudhepura Sub-division of the Bhaugulpore district in which there is a *lingum* believed by the people to have sprung up from the earth, the temple was built by a Rajput Chief or Raja who had the title of "Sing" after his name. Here on the *Siva Ratri* day zemindars and chiefs from various parts of the district congregate for the worship of the God. This year no other chief than the Raja of Sunbursa was present. The total gathering of people on the occasion is estimated at 40,000.

REFERRING to our article on the "Publicity of Legislative Measures" an Assam correspondent writes:

"You dwell upon the necessity of placing official Gazettes within the reach of all classes by reducing their price. Far from reduction the subscribers to the Assam *Government Gazette* do not get their money's worth. We subscribe to the Gazette only for the purpose of having knowledge of the Acts passed and Bills introduced into the Council of the Governor-General, but though the private subscribers to the *Assam Gazette* pay the full price of the Gazette as demanded it is delivered to them shorn of the parts containing the Acts and Bills of the Governor-General's Council. Can you kindly inform us what amoun tof subscription are we required to pay in order to secure a complete Gazette. For whose special benefit are the parts I referred to published?"

We commend the above to Mr. Elliott.

A "MAHAJUN" or native wholesale produce dealer expresses his regret that though the line for the Bhugwangolah Railway, which is to pass through Jeagunge, Moorshedabad, Berhampore, Krishnugur, Santipore, Ranaghat &c. has been surveyed, the notice regarding which appeared in the *Calcutta Gazette* so long ago as the 29th October 1878, the matter has been allowed to drop, though many lines of lesser importance have been since completed or under construction.

WE LEARN from a correspondent at Bhola in Dukkhin Sabazpore in the district of Backergunge that a terrible conflagration overtook the place on the night of the 24th ultimo. It destroyed all the shops and the best market in the island, and the houses of most of the pleaders, muktears, and amlah, zemindars' cutcheries &c. Except two persons badly burnt it has not been attended with any loss of human life. The number of thatched houses and huts destroyed is 299 and the value of property lost is estimated by the police at Rs. 4000. Of cattle only eleven goats have been roasted alive.

WE HAVE heard of the remarkable feats of memory of the celebrated Pundit Juggunnath Turkopunchanun. We have received an account of a living celebrity at Chandbatty within the Haripal Police station of the Serampore Sub-Division, who is said to possess a marvellous memory. His name referred to is Shamachurn Chuckerbutty, Excise Darogah of the Radhanuggur Distillery. Our correspondent says that he can repeat forty lines of any book after once hearing the same, and can repeat *verbatim* the contents of a volume of medium size after one night's reading.

A CORRESPONDENT from Darjeeling writes:

The good omen of the end of the winter was seen yesterday (25th Feb.) It was a snow-fall, what a sight it presented—one who was not a witness of the phenomenon will hardly imagine the beauty of the scenery of the hills. The approach of the season is indicated by the influx of visitors who are gradually coming up—almost all the houses have been engaged. A European who was a money-order agent here some 8 or 10 years ago, misappropriated a large sum of Government money and had absconded. He has been just brought up from Ceylon and is under trial in the Deputy Commissioner's Court.

A CORRESPONDENT sends us the following account of Ghoseparah Mela:

In spite of Family quarrels (among the Pals or Gurus) and the Progress of Civilization as it is called) the Ghoseparah Mela was a very successful one this year. The Subdivisional Officer was present to keep the peace. The buying and selling were pretty brisk, the Brothers and Sisters were in force, and the E. B. R. has had good time of it by running special trains. Englishmen, Eurasians, Celestials, Mussalmans and Southals were fairly represented, and the whole of the road from the Kanchraparah Station to Ghoseparah presented quite a gay appearance.

What Ramnsah is to Puri, Kanchrapara is to Ghoseparah, and all real brothers and sisters partake of *Prosad* at Kisto Ghose's before proceeding to Ghoseparah. Ramnsah was Chaitanna's favourite resting-place when going to Puri and pious Vaisnavas never go there before visiting it. In the same way the brothers and sisters remain a day at the Ghose's of Kanchraparah to complete the benefit of the pilgrimage.

WE HAVE received a copy of a new edition of Babu Sarat Chunder Mukerjee's Algebraical Exercises with Solutions for students preparing for the Entrance Examination in the Indian Universities. This book will be of great help to the candidates who are weak even in the elements of the exact sciences, and most of those who fail at the examination do so from their deficiency in this branch. We would recommend the publication of a similar book containing geometrical exercises with solutions and deductions.

THE FOLLOWING is from our Gossain Durgapore correspondent:

Our worst fears have been realized. That against which we clamoured has been done, that is the diversion of the water of river *Kumar* or *Pansai* has been effected for the benefit of the Kissengunge Ferry Toll. Below Maliwhrad and Zootiadangah the river is dry and sands flying about. And what scrambling do we already witness among poor village women to snatch *kulsi* of water from straggling pools. This is at the beginning of the dry season and we have yet three parching months before us. Further from the spot I have indicated there is some stagnant water in the river, but how long will it last? The misfortune is there is not a single serviceable tank in the neighbourhood. If cholera breaks out epidemically, which is not improbable, what a havock will it commit? It is not a little surprising that Government officers who are otherwise just and reasonable should shirk in questions which arise in connection with the action of their brother officers as in this case. You will I believe remember how Dr. Liderdale wanted to have us believe that the Government has done nothing to shut up the source of our water supply.

FRIDAY, 10TH MARCH

INFORMATION has been received that Sirdar Ayub Khan has left Meshed for Teheran, under arrangements made by the Persian Government.—*Press Commissioner's Office.*

WE HAVE received a communication from Dr. McLeod, the Health-Officer of Calcutta, explaining the reasons why he has substituted the designation "Non-Asiatic Christians" for "Non-Asiatics and Mixed Races" in the municipal health-returns. As the letter has already appeared in the morning papers we are spared the necessity of inserting it *in extenso* in these columns. Dr. McLeod says:

That Mr. Beverley's last Census report of Calcutta affords convincing proof that any attempt to show the vital statistics of persons of pure European extraction (including America and the Colonies) and mixed European and Asiatic blood separately is simply impossible. The Census returns show a large increase of non-Asiatics and decrease of mixed races, which according to Mr. Beverley is owing to the vagueness and ill-defined character of the border line of demarcation between the Eurasian and European on the one hand, and the Eurasian and native on the other. Accepting Mr. Beverley's opinion, he determined after consultation with Mr. Harrison to discontinue a method of preparing returns which presented a semblance of refinement and accuracy without the reality.

A CORRESPONDENT takes our Gossain Durgapur correspondent to task for not agitating to get a second representative on the Road Cess Committee of Nuddea. He would have one for Mágura and another for Durgapur.

WE ARE GLAD to learn from a correspondent at Almora that the earnest patriotic endeavours of some leading gentlemen of that place have had the effect of divesting the *Holi* festival of the impurities which make foreigners regard it with horror. They called a meeting and persuaded the leaders of the people to explain to them that obscenities and loathesome language formed no part of the *Holi* festival, and accordingly the festival this year has been marked at Almora with the utter absence of indecency and obscenity. The writer concludes: "the *Holi* festival is to us what Durga Puja is to you in Bengal, and the sooner the former is cleaned of its impurities the better for us."

WE HAVE received a lengthy communication on the subject of the new Railway Bridge over the Hooghly River at Chinsurah with special reference to the encroachment it will make on the Imambarah property on both sides of the river. We will notice the subject at some length next week.

WE ARE requested to mention that as the "Spiritual Stray Leaves" is in great demand, those who wish to have it should apply to No. 111 Radha Bazar sending one rupee and postage one anna, the author having received a small supply from England.

SATURDAY, 11TH MARCH.

THE CHITTAGONG correspondent of the *East* states that Mr. Higgins who caused the death of two coolies noticed in our last, has amicably settled the matter paying Rs. 200 to the nearest relatives of the deceased persons. We hope the Government in the interests of justice will not allow the case to drop.

THE CHIEF JUSTICE of the Madras High Court forwarded to Government the protest of the special jury in the De Winter case with the following remarks:

I share your opinion that the accused had no intention to cause, no knowledge that he was likely to cause, any other hurt than the pain naturally arising from a blow or kick and that he had no knowledge that any injury much less death was a probable consequence of his act.

The following is the order of His Excellency the Governor:

"The Right Honorable the Governor in Council is unable to find any reason for remitting any portion of the sentence in this case."

Mr. Grant Duff has acted firmly in this matter.

WE ARE glad to learn from a telegram that a public meeting was held at Sibsagar on Monday last at which resolutions were passed to form an Association, to be called the Assam Association, with the object to endeavour to ameliorate the conditions of the people of Assam. The following gentlemen were elected office-bearers:—Dinonath Bezbaroa, President; Gunga Gobind Phukan, Honorary Secretary; Akhoy Coomar Ghose, B.L., and Mohendra Narain Banerji, Honorary Joint-Secretaries.

IT IS stated that a few days ago Dr. Mohiney and another European officer at Peshawar were struck with a whip in the face by a Kabuli Sirdar receiving allowance from Government. The cause is not mentioned.

WE ARE exceedingly sorry to record the death of Mr. D. J. Ezra. He was the patriarch of the Calcutta Jews and the architect of his own fortune.

WE ARE also sorry to announce the death of another old Calcutta resident, who had retired to England several years ago, we allude to Mr. James Remfrey, senior partner of Messrs. Hamilton & Co. of this city. His memory will be long cherished as one of the founders of the Dalhousie Institute, "a thing of joy and beauty for ever."

WE GIVE below the acknowledgment of the vote of thanks to His Excellency the Viceroy passed at the recent Town Hall Meeting. Mr. Primrose, Private Secretary to the Viceroy, in a letter to the Secretary to the Indian Association writes:

The resolutions convey an expression of gratitude to the Government for the repeal of the Vernacular Press Act, and His Excellency desires me to inform you that it gives him much satisfaction to know that the action taken by the Government in this matter meet with the approval of a meeting so largely representative of the native community.

MR. W. H. RATIGAN has been appointed to act as a Judge of the Punjab Chief Court. Is he not a proprietor of the *Pioneer* and the *Civil and Military Gazette*?

WE TAKE from the morning papers the following telegrams of the week:

London March, 6th.—Universal thanks-giving was offered up in the churches yesterday at the Queens escape, and the Lords and Commons will move a congratulatory address to Her Majesty. Sir S. Northcote has written a letter to Mr Bradlaugh that he will oppose his taking the oath.

6.—The men concerned in the late diamond roberry from Hatton Garden post office have been arrested at Brussels. General Sir Thomas Baker has been appointed Deputy Adjutant General in Ireland. The death of Mr. Edwin James is announced. In the House of Commons this evening Sir S. Northcote introduced his motion refusing the oath to Mr. Bradlaugh. The Liberal members proposed an amendment to modify the statute, making the oath or affirmation optional. This amendment, although supported by the Ministry, was negatived. The House eventually agreed to the motion by 257 against 242 votes.

7.—Congratulatory addresses to the Queen on her escape from assassination have been unanimously adopted by both Houses of Parliament. Mr. Forster, speaking at Sullamore, where he was courteously received, reproached Irishmen for yielding to intimidation, and vindicated the policy of Government in Ireland. He said he was determined that niether tenant nor landlord should mar the Land Act. The suspects would be released when outrages cease.

7.—In the House of Lords this evening Lord Redesdale brought in a Bill requiring members of Parliament to declare whether they believe a God. The Bill was read a first time. Mr. Miles, the Conservative candidate, has been elected for Malmesbury in the room of Mr. Powell, deceased. The result of the poll was Miles 491; Luce, (Liberal) 435 votes.

Obituary.—Earl of Wilton.

8.—The Lords Committee of enquiry into the working of the Land Act has examined Mr. Godby, Secretary to the Irish Land Commission.

8.—The Army Estimates amount to £15,437,500 showing a decrease of £562,500. Mr. Evans, the special correspondent of the *Manchester Guardian*, has been imprisoned at Ragusa for acting in collusion with the insurgents. It is reported at St. Petersburg that the ex-Khan of Khokand is dead.

9.—The London Press approve of the Indian Budget. The *Times* in a leading article on the subject, says that a cautious financier might hesitate to grant a permanent remission of taxation relying upon a sanguine view of the Opium trade. Assuming, however, that no serious risk is incurred in taking increased estimates, it can hardly be doubted that the Indian Government has acted rightly in applying the surplus to the reduction of the salt tax. The *Daily News*, in expressing its approval of the Budget, supposes that a loan will be necessary during the year, but it is something that the necessity for further borrowing is not yet felt.

9.—Mr. Gladstone's Resolution condemning the Lords Committee of Enquiry into the working of the Land Act

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has been agreed to by the House of Commons by 303 against 235 votes. The extreme Home rule members voted with the minority.

REFERRING to our remarks on the money quailfications of candidates for municipal elections at Serampore a corespondent requests us to state that of the three vacancies for the Rishra and Mahesh ward of the Serampore Municipality only one individual of Mahesh pays Rs. 10 a year in the shape of municipal taxes and the two vacancies consequently remain unfilled. Under the circumstances the money qualification should certainly be lowered.

WE ARE requested to mention that His Highness the Maharaja of Travancore has contributed Rs. 100 to the prize fund of the Oriental Seminary.

WE HAVE to acknowledge with thanks the receipt of the under-mentioned publications and periodicals: 1. Trade and Navigation Account of British India for January 1882 and ten months, 1st April 1881 to 31st January 1882. 2. A Few Words on Blue-Book 351. By Mrs. M. P. 3. The Other Side of the Opium Question. By Dr. W. J. Moore, Deputy Surgeon General. 4. Statistical Abstract relating to British India from 1870-71 to 1879-80. 5. Elements of Hydrostatics, Hydraulics and Pneumatics in Hindi. By Navina Chundra Rai, published under the auspices of the Panjab University College. 6. Prachin Puran Sungraha—Hurribungsa—Bhubysya Purba, Published by Protap Chunder Roy and distributed *gratis*. 7. Bombay Almanac for the Sak year 1804.

AT AN Ordinary Meeting of the Mahomedan Literary Society of Calcutta held at Madrassah on the evening of the 10th instant, presided over by Prince Mahomed Nusseerooddeen Hyder (Mysore Family), Vice-President—the following Resolution, proposed by Moulvi Duleeloodeen Ahmed Khan Bahadoor, and seconded by Raja Syud Ameer Hussein Khan Bahadoor, Talookdar of Mahmoodabad in Oudh, was carried unanimously:

"That the Committee of Management be requested to prepare an Address of Congratulation on behalf of the Mahomedan Community to Her Most Gracious Majesty the Queen-Empress of India on her providential escape from the recent attempt on her life, made by a lunatic; and to forward the same to Her Imperial Majesty, through His Excellency the Viceroy and Governor General."

The Hindoo Patriot.

MONDAY, MARCH, 13, 1882.

THE BUDGET.

THE best summary we can give of Major Baring's Budget-statement for 1882-83 is the one published in the *Gazette of India*. It runs as follows:—

Major Baring made his Financial Statement in the Legislative Council to-day. Figures in pounds at Rs. 10 the pound. The Accounts for 1880-81 show the following result; Revenue £72,560,000; Expenditure £76,604,000; Deficit £4,044,000. Net result is better than Regular Estimate by £2,175,000 Principal reasons for improvement are first £2,695,000 English War contribution credited to 1880-81, instead of £2,000,000, as originally estimated; secondly, £601,000, being Capital Expenditure on Punjab Northern State Railway, transferred from Ordinary to Productive Public Works Account, thus diminishing deficit by that amount; thirdly, winding up of Nizamat Stipend Fund gives an extraordinary receipt of £294,000; fourthly, Land Revenue collections retarded by Census operations less than was expected to the extent of £157,000. Report of Comptroller General on Accounts of 1880-81 has been published and gives full explanations of differences between Accounts and Regular Estimates. Excluding from the Receipt side of Account English contribution and Ordinary War Receipts, which together amount to £3,298,000, and excluding from Expenditure side of Account the War Expenditure, which including Frontier Railways, is £13,662,000, the Revenue of 1880-81 is £69,262,000, and the Expenditure £62,912,000; Surplus £6,320,000.

Budget Estimate of 1881-82 was Revenue £70,160,000; Expenditure £69,305,000; surplus £855,000. Regular Estimate is Revenue £72,913,000; Expenditure £71,336,000; Surplus £1,577,000. The Expenditure includes £670,000 repayment to Local Governments of contributions made by them to Imperial funds during Afghan War; also £360,000 credited to Local Governments in Accounts of year in connection with, renewal of Provincial contracts. The Budget Estimate provided for £3,000,000 English War contribution being credited to 1881-82. Regular Estimate credits only £2,305,000 to 1881-82, the balance of £695,000 having been credited to 1880-81. Expenditure on War and Frontier Railways during 1881-82 is about £250,000 in excess of amount of English contribution credited to 1881-82, namely, £2,305,000. It is announced that pay of subordinate Native Executive Service will be improved at cost of £50,000 a year. Full explanations are given of terms on which Provincial contracts with the Imperial Government have been renewed, The net result is a loss of £26,000 a year for five years to the Imperial Government. The principal changes are in Bengal and North Western Provinces. The Bengal contract is revised favorably to the Imperial Government by £213,000 a year. The Patwary cess in the North Western Provinces will be abolished, and Patwaris in Oudh, now paid by landowners will in future be paid by Government. These two measures involve remission of taxation in North Western Provinces and Oudh to the extent of £316,000 a year being £156,000 a year in excess of Famine cess imposed in 1878. Measures for further decentralisation by handing over items of Revenue and expenditure, which are now Provincial, to Local Boards and Committees, and thus promoting Local Self-Government, are under consideration. Several Local Governments notably Bengal, have already relieved smaller Municipalities of Police charges, thus setting free their incomes for Primary Education, Conservancy, &c.

Total cost of War now estimated at £21,611,000, being £17,551,000 for Military operations, and £4,060,000 for Frontier Railways. This calculation does not pretend to great accuracy, owing to difficulty of separating Ordinary and War Expenditure. During 1881-82, £750,000 has been applied to Canals and Railway which afford protection against famine, and £750,000 to reduction of debt, making total of £1,500,000 Famine Insurance Expenditure. Net Railway receipts of 1881-82 are now estimated at £914,000 in excess of Budget Estimate.

Turning to the year 1882-83, the Statement deals fully with the Opium question, contest views of Anti-Opium Society, and announces that Government does not intend to abandon Bengal monopoly. As regards low Opium Estimate taken in 1881-82, namely. £6,500,000 net, it is pointed out that the real point at issue is to what extent Government can take off taxes in reliance on opium. This depends on nature of tax taken off. There would be no objection to taking off Salt Duty in partial reliance on Opium, as it may reasonably be hoped that loss by reduction will be to some extent recouped by increased consumption. Opium Estimate for 1882-83 is taken, therefore, at £7,250,000 net, being £588,000 less than Regular Estimate of 1881-82, and £1,200,000 less than actuals of 1880-81. The Salt Duty is to be at once reduced to a uniform rate of Rs. 2 a maund everywhere except in Burma and the trans-Indus Districts of Punjab, where the existing lower rates are maintained. This involves a reduction of duty amounting to 30 per cent. in Bengal and 20 per cent. elsewhere. The loss of Revenue is estimated at £1,423,000.

Dealing with Customs Duties, the Statement says that the issue Government has had to decide was not whether direct should be substituted for indirect taxation, but what form a remission of taxation may best take. It is pointed out that the defects in the present Tariff as regards Cotton Duties are so great that some change is absolutely necessary, that duty on white and coloured goods cannot be maintained if grey goods are allowed free entry, that the General Import Duties involve an amount of friction, scrutiny, and interference with trade incommensurate with revenue they produce, and that their maintenance is indefensible if Cotton Duties are abolished. If new taxation had to be imposed, it might be necessary to bear with some of these evils, but under actual circumstances there is no reason why benefits of Free Trade should any longer be withheld from India. It has, therefore, been resolved to abolish all import duties except those on wine, beer, spirits, liquours, arms and ammunition, salt, and opium. The net loss of Revenue is estimated at £1,108,000. If opium were taken in 1882-83 at £6,500,000 net as in 1881-82, and Salt Duty not reduced, there would still remain a surplus of £997,000 after abolition of import duties.

As regards License Tax, Government recognises evils of present tax, but does not propose any change at present. The objections which originally existed on account of pressure of tax on poorer classes have been met by raising minimum assessable income to Rs. 500. The highest local authorities also strongly deprecate frequent change. Government considers, therefore, that it is advisable to postpone any alteration in the law until such time as it can speak with more confidence than at present as to improbability of any further change being required. No new general direct tax is contemplated, but extension of present system of direct taxation, so as to embrace in a more equitable manner all classes of non-agricultural community, would if it should become necessary, be just and open to no valid objections. Whilst, therefore, making no present change, Government reserves to itself complete liberty of action in the future, either to propose abolition of License Tax, to recast it, or even, if desirable, when financial arrangements for 1883-84 are considered, to allow the tax to continue in existence in its present form for a while longer. After allowing for the remission of taxation in North-Western Provinces and Oudh, the repeal of the Customs Duties, the reduction of the Salt Duty, and on the other hand, for an Opium Estimate of £7,250,000 net instead of £6,500,000, as in 1881-82, the Budget Estimates for 1882-83 give the following result: Revenue £66,459,000; Expenditure £66,174,000; Surplus £285,000. The net Railway receipts are taken at £468,000 less than in 1881-82. The net Military Expenditure is estimated at £15,260,000 being less than the Ordinary Expenditure of any year since, 1876-77. Loss by Exchange is taken at £519,000 less than 1881-82. Rupee at 1*s.* 8*d.* The Secretary of State's drawings during 1882-83 are estimated at £15,592,000 as against £17,200,000 in 1881-82. A scheme is announced for facilitating borrowing from small local investors by the issue of Stock Notes in small denominations, interests on which will not be enfaceable to Europe.

As regards Ways and Means the cash balance on March 31st, 1882, is estimated at £14,200,000. The balance on March 31, 1883, without any loan and without taking any credit for receipts on account of Stock Notes, is estimated at £10,848,000. It is at present uncertain whether Government will have to raise any special loan during the year for Productive Public Works, but if any loan is raised it is probable that its amount will not exceed £1,500,000.

The Financial Statement is a remarkable document. It is lucid, comprehensive, and on some points exhaustive. It has been arranged on a novel plan, it is not over-loaded with dry facts and figures, it gives a vivid photograph of the actual financial position of India, and enunciates principles of economic and general administration, which are of the highest value. Each point taken up is a pregnant subject by itself, and it has been dealt with in a thorough and masterly style. The Budget as a whole is well worthy of a Baring. It fully vindicates the choice of Major Baring by the Secretary of State to fill the high office of Chancellor of the Indian Exchequer, and verifies to the letter the vaticinations, which we took the liberty to make about the master mind, which has been called in to preside over the national treasury. The individuality of our Finance Minister is instinct in every line of his statement, and the spirit of high and liberal statesmanship, which breathes in it, cannot but call forth grateful appreciation throughout the country.

The main facts to which we would invite the attention of the reader are as follows: Including the war expenditure the accounts of 1880-81 shew a deficit of £4,044,000, but excluding it a surplus of £6,320,000. The accounts of 1881-82 close with a surplus of £1,577,000; the estimates for the ensuing year shew a surplus of £285,000. If no taxes were taken off and the opium revenue were taken at £7,250,000 net, the surplus would be £3,171,000. The patwari cess in the North Western Provinces and Oudh is abolished, involving a remission of taxation to the extent of £316,000; the cotton duties and the general import duties are abolished resulting in the remission of taxation to the extent of £1,219,000; the salt duty is reduced to Rs. 2 all round, involving a remission of taxation to the extent of £1,400,000. The position and prospects of the subordinate executive service are considerably improved at a cost of £50,000 per annum. The provincial contracts have been liberally arranged. The opium estimate as we contended last year has been raised to a proper figure, viz., £7,250,000. A new source of investment is opened to small capitalists by the issue of Stock Notes of small value. The closing cash balance of the current year is estimated at £14,200,000. The balance on the 31st March 1883 is estimated at £10,848,000. Major Baring says: "The business of the country can be carried on with a cash balance of £8,000,000, but it is not desirable that the balance should be allowed to sink below £8,500,000. A closing cash balance of £10,848,000 would correspond with a balance of about £7,400,000 in the month of November. According to this estimate, therefore, the balances would require strengthening during the year to the extent of £1,000,000 to £1,500,000." It is added that if the revenue do not prove sufficiently elastic a loan to the extent of a million and a half may be raised during the year. But Major Baring remarks:

"I cannot at present go further than to say (1) that it is uncertain whether we shall require any loan or not; (2) that if we have to borrow at all, it is not probable that we shall require more than £1,500,000 at most; and (3) that *unless* any extraordinary and unforeseen circumstance, such, for instance, as a famine, should arise, it is probable that our requirements will not be greater than could be supplied by the local banks temporarily under arrangements by which they would be repaid before the opening of the export season."

Of course it could not be expected that the Finance Minister would show his hand beforehand. Possibly there will be no loan raised *next* year. Reduction of expenditure continues to receive the attention of our Finance Minister. He justly holds that the army is the only field where there is room for economy, and he announces that although the Government of India has not been able to accept the proposals of Sir Ashley Eden's Army Commission in their entirety, "at the same time the highest Military authorities in India are of opinion that the cost of the Army can be materially reduced without the Military strength of the Empire being impaired; indeed, that certain measures of reorganisation would not only prove economical but would also improve the efficiency of the Army." So Major Baring, warmly supported as he is by the liberal-minded statesman now at the head of the Indian Government, is doing all that we expected he would do. We wish him God-speed!

THE POLICY OF THE BUDGET.

THE policy of the Budget may be summed up in two words—Reform and Reduction of Taxation. It is a policy, which is at once sound, enlightened, liberal, and statesmanly. It takes a broad view of Indian administration, of our fiscal system, and of the resources of the empire. The reader will recollect that Lord Ripon gave a promise at

Rangoon that he will take early steps to improve the position and prospects of the uncovenanted service, and his Lordship has redeemed his pledge so far as the Subordinate Executive Service is concerned. Referring to this subject Major Baring in a true statesmanlike spirit says:

Both from the political and administrative point of view the class of Deputy Collectors is one of very great importance. A large proportion of the sub-divisional charges of British India is in their hands. The sub-divisional officer is the man upon whom, in quiet times, the Government has to rely for efficient and equitable administration, and, in time of famine or disturbance, for energy, resource, and fortitude. Whether recruited from among the Tahsildar and Sub-Deputy class, or directly from without, they ought to be the cream of that portion of the Native community who are willing to embrace an official career. To fulfil this requirement they ought to receive sufficient pay throughout their career.

He adds:

The Government of India is of opinion that, as a broad rule, no officer holding the power and responsibility of a Deputy Collector should receive less than Rs. 300 a month. It may be that in some parts of India Rs. 250 is really equivalent to Rs. 300 elsewhere. But below Rs. 250 it seems undesirable to go, and this rate, even when retained, should be reserved for probationers, or for a grade which would in ordinary course of promotion be passed through in not more than three years.

The minimum pay being thus settled, the next question is that of a suitable maximum. Rs. 800 a month appears to be by no means too high a maximum for general adoption. If in any provinces there be financial or other difficulties in the way of granting so much, then the limit should at any rate not be below Rs 600.

Turning to the question of the Tahsildars, Mamlatdars, &c., theGovernment is of opinion that Rs. 150 a month should be the minimum pay for this class.

We rejoice to see the step taken in this direction. We have always said that to lower the salary of the executive officers was to lower the moral tone of the service, but notwithstanding our protest Sir George Campbell reduced the pay of Deputy Collectors by creating a new body of inferior men yclept Sub-Deputy and Kanongo. Sir Ashley Eden also reduced the initial pay of the Deputy Collectors from Rs. 200 to Rs. 150 per month. We condemned both these measures as retrograde steps. It really cheers our heart to see that Lord Ripon and Major Baring have taken a broad and statesmanlike view of the question. We hope they will not stop here; they ought also to raise the maximum pay of the subordinate executive service as a reward for exceptionally meritorious officers, and also to take into consideration the claims of the other branches of the uncovenanted service. In the debate on the Budget Major Baring stated that he had not overlooked the claims of the subordinate judicial service, but the medicos and other uncovenanted officers also deserve consideration. The policy of decentralization of finance is being carried out in a liberal spirit. The general result of the arrangements made is that about three-fifths of the revenue of British India, amounting roughly to £42,000,000, and about one-fourth of the expenditure, amounting roughly to £19,000,000, will be provincialised; that is to say, the Provincial Governments will have to a greater or less extent, according to the circumstances of each head, and interest in and responsibility for their administration. Unfortunately under the present arrangements Bengal benefits less than the other provinces, and the reason apparently is that Bengal, notwithstanding the much-abused Permanent Settlement, is the richest province, and *pro tem* under an able and vigorous ruler. Major Baring says: "It is well known that the financial condition of Bengal, partly owing to the great natural resources of the Province and partly to the able and vigorous administration of the present Lieutenant-Governor, is very flourishing. We are of opinion, therefore, that, without in any way embarrassing Bengal finances, we may withdraw from Bengal some portion of the grant from Imperial Revenues, which it has enjoyed during the last five years, and indeed, that in justice to other Provinces we ought to do so." Well, we wont grumble as Major Baring has done so much for the whole country. We are sorry to observe a diminution in the zeal of the Government of India on the subject of local self-government, and we have heard it attributed to the misguided efforts of our young politicians. We do hope that there is no truth in this rumour. Major Baring remarks, that "whilst we recognise that the development of local self-government must be gradual, and not of a nature to outstrip the wants of the country and the standard of political education at which the people have arrived, at the same time we are desirous of making a real step in advance in the proposed direction." This means an abatement in the enthusiasm of Government, and no mistake. With regard to the execution of Railways and other works of public usefulness through the agency of private capitalists Major Baring repeats what he said last year. And the impetus, which the new policy of Government has given in this matter, is already bearing fruit. Not only are European capitalists but also native gentlemen of wealth and enterprise are coming forward to make railways. The same remarks apply to the fostering encouragement, which Major Baring is holding out to local manufactures. We entirely concur with him, and we feel confident that as long as Major Baring will be in this country, he will not allow his zeal to flag, and by that time we hope the new policy will take a deep root. We come next to the opium question. The statement made by Major Baring is a masterly defence of the opium policy of Government. He has discussed the question in all its bearings, and has not left an inch of ground for anti-opium agitators to stand upon. We have neither time nor space to review his arguments in detail, which he has put forward in a syllogistic form, but we cannot resist the temptation of reproducing the challenge which he sends forth to the anti-opium agitators. It is couched in the following words:

It is, therefore, essential that all who are interested in the question should have clearly before their eyes the opinion of those who for the time being are responsible for the conduct of the Indian finances. That opinion, as I venture to formulate it, is that the Government of India is at present quite unable to devise any means by which the loss of Revenue consequent on the suppression of the poppy cultivation in Bengal could be recouped, and that, until such means be devised, the loss of the Bengal Opium Revenue would result in the normal annual expenditure of theGovernment being greater than its receipts; that is to say, that India would be insolvent. I wish to state this in language which admits of no misapprehension, in order that those who may have to deal with this matter should do so with a perfect knowledge of the facts of the case, and after due warning that any present attempt to abandon the Opium Revenue, whilst conferring a very doubtful benefit on the population of China, would do incalculable harm to the 250 millions of people over whom we rule in India.

This is a clencher, but those who wish to study the subject should read the whole chapter on opium. There is one point under this head, which we feel called upon to notice. Major Baring says, "it cannot be doubted that Native opinion in India would strongly resent any additional burdens being placed upon the tax-payers with a view to the abandonment, either whole or partial, of the Opium Revenue. It is, moreover, more than probable that the views of the British Government on this subject would be misunderstood. "There must," a Native newspaper said a short time ago, "be some selfish motive at "the bottom of the movement made in England for the suppression of the Indian Opium trade." No doubt an opinion of this sort is very foolish. The high motives which guide the action of the Society for the Suppression of the Opium Trade cannot for a moment be doubted." It was we who had made the "foolish" remark. But we had a good substratum of facts to go upon. We do not know whether Major Baring has read the autobiography of Mr. Stocqueler, late of the *Englishman*, who wrote that for the sake of £500 he got up the whole agitation against the salt monopoly of the East India Company, that it was he, who some others in the pay of the salt merchants of Liverpool, had put the whole machine in motion, published leaders in leading journals, spoke through ministers on the pulpit, through politicians on the platform, and through M. Ps. in the House of Commons, and thus killed the salt monopoly! If Mr. Stocqueler could do so much in breaking down the salt monopoly, who knows who have been pulling the wires of the agitation to break down the opium monopoly. But Major Baring adds: "But, on the other hand, it cannot be doubted that the opinions foreshadowed in the Native print from which I have quoted above are prevalent in India; that they would find louder and more frequent expression if it became generally understood that there was any serious intention of moving in the direction proposed by the Anti-Opium Society; that, even supposing England were to award a con-siderable compensation to India, it is exceedingly improbable that such compensation would adequately meet the loss involved in the abandonment of the Opium Revenue; and that, in consequence, a sense of injustice would be engendered amongst the Natives of this country, who would consider either that their interests had been sacrificed from selfish motives, or, at all events, that, in our regard for the Chinese, we had done an injustice to our own subjects. The fact that the measure would contribute to alienate from us the feelings of the Natives of India, is certainly an element which ought not be neglected in dealing with this question." We thank Major Baring for the generous appreciation of native opinion. There is only one other subject which we will notice in this article. It is the issue of stock notes of small value. The object, says Major Baring, is two-fold. "In the first place, we diminish the amount of the remittances to England, which have to be made either in the form of Secretary of State's bills or commercial bills when the holders of sterling or rupee securities are resident out of India. In the second place, we encourage thrift and the accumulation of capital, and afford a safe investment to the poorer classes. In the third place, we give to a certain number of people a direct interest in the stability of the Government." The object no doubt is laudable, but the question is whether natives in the interior, who can lay out money at rates of interest varying from 12 to 37 per cent. will invest money in these stock notesat 4 per cent.

REMISSION OF TAXATION.

IN the annals of British Indian administration there has never been such a large remission of taxation as on the present occasion. Taxes have certainly gone out because their time had expired, but in this instance they have been remitted by Government of its own accord. Major Baring justly says: "To keep on taxes in order to secure too large a surplus is unjustifiable and opposed to sound financial principles." This is an almost axiomatic truth. The rulers of a country have no right to take from the pockets of the people more than what may be absolutely necessary for the requirements of the State. Our Finance Minister has shewn that if no taxes were taken off and the opium revenue were taken at £7,250,000 net, the surplus would be £3,171,000. He proposes to apply the surplus in this wise, to remit the Patwari Cess in the North Western Provinces and Oudh to the extent of £316,000, to reduce the salt duty to Rs. 2 a maund all round, resulting in a loss of revenue to the tune of £1,400,000, and to abolish cotton duties and general import duties, involving a sacrifice of revenue to the extent of £1,219,000. These remissions will reduce the surplus to £285,000. The first item of remission shews a just regard for the agricultural population of the North Western Provinces and Oudh. However much the Permanent Settlement of Bengal may be cried down, the peasantry here are admittedly far better off than their brethren in Northern India, where the State is the landlord. Major Baring says:

A careful examination of the economic condition of the people in the various Provinces of India leads to the conclusion that in the North-Western Provinces and Oudh there are but slight signs of any improvement in the mass of the people duing the last decade. The number of people with incomes of not less than Rs. 500 a year derived from trade and assessed to the License Tax in 1870-71 and 1871-72. This would seem to indicate a diminution of the trade-wealth of these Provinces. On the whole, it may be said that

nowhere in India is a reduction of taxation more required than in the North-Western Provinces and Oudh. The Government of India is, therefore, of opinion that so far from reducing, it will be desirable to increase, the Imperial assignment in order to effect some reduction of taxation.

This is both just and proper. We regret we cannot say the same of other items of remission. We have always protested against the reduction of the Salt Duty. It is a most unobjectionable source of revenue; it does not press even upon the poorest of the poor; it is levied with perfect ease and facility; it involves no inquisitorial enquiry and causes no irritation, annoyance or oppression; the people hardly know that they pay a tax on the salt they eat. To sacrifice such a source of revenue to any extent on sentimental grounds is simply folly. Major Baring says: "The advantages to be gained by a reduction of the Salt Duty are two-fold. In the first place, it is exceedingly desirable to reduce the price of a necessary of life which is used by the poorest classes. In the second place, the general financial situation will, as I shall presently show (para. 201,) be much strengthened." But while the prices of other provisions of life have considerably increased, that of salt has remained stationary. And the relief which the reduction of the Salt Duty will afford to the people is so infinitessimally small that it will be scarcely appreciable. For instance in Bengal where the reduction will be 14 annas per maund, the saving per head will not be quite one pie and a half per annum, while in the other provinces it will be less. So that while the benefit to the tax-payers will be so infinitessimal, the loss of revenue to Government will be immense, viz., £1,400,000 or nearly three times the produce of the license tax. We admit that it is objectionable to tax a necessary of life, but in the government of this country we are guided by the example of England, and does not England tax tea, which is also a necessary of life with English people? Again, the poorer classes of this country ought to make some contribution for the protection they receive, and this tax, which is a capitation tax, is certainly the least objectionable form that can be devised tor the purpose. As for the reduction of the duty strengthening the financial position of the State it is simply a specious argument. There is this means at hand; if the Government could dispense with a portion of it, why did it not form a reserve fund with it as a provision for the rainy day? If the future exigencies of the State should necessitate a recourse to the enhancement of the Salt Duty, far from strengthening the hands of Government it would rather tend to weaken them, for what would the people think of a Government which would sport with them just as the ruling fancies of the hour might dictate. Then, again, in remitting taxes that tax deserves the primority of attention, which presses upon the people most, and which is productive of injustice, hardship and oppression. But the Salt Tax does not happily come under this category. To surrender the salt duty is to make a wanton sacrifice of most unobjectionable revenue. If it was necessary to reduce the salt tax at all, it should have been reduced in Bombay and Madras, where it had been recently increased to the great dissatisfaction of the people there, and it ought to have been taken off from the Native States, the people of which have been unjustly brought within the purview of salt taxation of British India. The salt convention with the Native States of Rajputana and Central India was a stretch of arbitrary power, which an honest and conscientious Government like that of Lord Ripon ought not to countenance. The repeal of the cotton duties tells a tale, which is by no means flattering to the character of our Government. Major Baring shews clearly enough that the Government could not stand where it did. He says, "the monthly value of the duty-free grey piece-goods has risen from 5 to 82 per cent. (in January 1882) of the total imports of those goods, whilst the value of the dutiable grey piece-goods has declined in a similar proportion—*i. e.*, from 95 per cent. to 18 per cent. In shirtings only the duty-free percentage in January last was 94 per cent." Again, the present duties have taken a strange protective tendency. Not only is one class of Manchester goods protected against others, but, to some extent, English goods are protected against those manufactured in India. In April 1879 the Calcutta authorities represented that large classes of coarse grey piece-goods were distinguished or decorated by a narrow border, coloured or white, and made of yarn finer than 30s, and that unless this trivial want of uniformity were condoned, they would be deprived of the exemption intended for them. Borders not exceeding 1½ inches in width were conseqnently allowed to pass free. Soon after the Bombay authorities asked for a similar favor on behalf of the 4½-inch borders, which are in chief use among the colour-loving population of Western India. The application was granted. The result is that, while imported goods may pass free though containing coloured (or white) borders of fine yarn aggregating over six per cent. the piece, the Indian mills have had to make their borders of yarn paying duty. So much for the financial statesmanship of Sir John Strachey. Surely our rulers ought to have foreseen all this—but Lord Lytton said the other day at Manchester that he did foresee it, but that he deliberately took the tortuous course in order to bring about the total repeal of the duties sooner or later. This is honest statesmanship. The people of India do not care for the personnel of the Government; it is all the same to them whether it be Lord This or Lord That, who is in charge of the coach of the State for the time being; they know that it is Queen Victoria, who wields the sceptre, and that it is the British nation, which is primarily responsible for the good government of the country, and what must their feeling be when they see that their interests are deliberately sacrificed for the sake of the manufacturers and merchants of England. The loss of revenue consequent on the repeal of the cotton and import duties is as follows:

		£
Cotton Duties		655,000
General Import Duties		564,000
	Total gross loss	1,219,000
Deduct—	£	
Refunds	35,000	
Saving in Establishments	75,000	
		110,000
Total net loss ...		1,108,000

So for the sake of Liverpool and Lancashire India has surrendered two and a half millions of revenue, which did not press upon her poor children in the slightest degree whatever!

But it is not simply a question of the remission of these duties, which deserves consideration. It is a question of direct or indirect taxation. As we read between the lines of the Budget statement we are impressed with the belief there will be a re-adjustment and increase of the License Tax next year. Thus Major Baring says:

If, however, the License Tax is not to be abolished, the question remains for consideration whether an immediate attempt should be made to remedy the defects which, it is admitted, exist in the present Acts regulating its assessment and collection.

The difficulty of making practice agree with sound theory in the administration of any system of direct taxation is well known, but the inconsistencies and defects of the License Tax Acts, which at present apply to the several Provinces of India, are glaring, and many of them are unquestionably quite remediable. Thus, excepting in the Madras Presidency, a summary License Tax is levied throughout the greater part of India. In Madras the tax approaches, in some respects, nearest to an Income Tax. Again, everywhere, excepting in the Bombay Presidency, the maximum fee leviable is Rs. 500. In Bombay it is Rs. 200. In Northern India there are two classes, sub-divided into eight grades. In Bengal there are six classes. In Madras there are eight classes. In Bombay there are eleven classes. In British Burma and Assam the tax is not levied at all. Some of these inconsistencies are difficult to defend. For instance, there can be no sort of reason why a rich trader in Bombay should not pay as much as another in a similar situation at Agra or Delhi. In fact, whatever opinions may be held in respect to direct taxation generally in India, there can be no doubt that the present License Tax is open to serious objections. Not only are there great inequalities in its incidence in various Provinces, but also it is open to the very great objections that, in respect to those classes who are taxed, it falls with disproportionate hardship on the less wealthy, and, further, that other classes, who might with justice be called upon to pay the tax, are altogether exempted.

It is clear, therefore, that the License Tax in its present form cannot be incorporated into the permanent fiscal system of the country. Whilst, however, fully recognising the validity of the objections which may be urged against the tax as it now exists, we do not propose that any changes should be made at present.

If the above means anything, it means that next year the License tax will be extended to the salaried and professional classes, and that the rates will be equalized. It will certainly not be an income tax, but it will be much like it. And the question arises whether it is good policy to substitute direct in lieu of indirect taxation. It is an old subject, which we have discussed thread-bare. We must confess to a feeling of disappointment that Major Baring, who took such a leading part in Lord Northbrook's time in abolishing direct taxation, should when he is himself responsible for the administration of the finances revert to the same course that he had condemned before. To our mind the proper course would have been to remit the land cesses, which press upon the agricultural population, and to repeal the License tax, which is necessarily oppressive in its operation, and which two together formed the scheme of famime taxation, and to retain the Salt duty, which was not objected to by any class of tax-payers. We cannot but regard the policy of Government on the subject of remission of taxation as most unfortunate. It is also observable that if the import duties were to be abolished, the export duty on rice should also have been taken off. The maintenance of this duty is a most short-sighted policy. It is a clog on the springs of home industry. The rice is the cheap product of many parts of the country, and due facility ought to be given to it to obtain a good market. The duty, however, hampers its course. It is said that as the rice of Bengal and British Burma meets with no competition abroad, the duty does not discourage the trade. But it is forgotten that Saigon and Bankok are now our formidable rivals in rice-trade. We are constrained to say that the same clear and sound judgment, that so much distinguishes the general administrations of the finances under the present Government, has not marked its policy on the subject of the remission of taxation.

THE DEBATE ON THE BUDGET.

THE Budget Debate was worthy of the Council. It was intelligent, outspoken, and carried on in a fair spirit on both sides. Mr. Reynolds opened the ball, and he made some sensible remarks. He generously urged the claims of the uncovenanted judicial service to the kind consideration of Government, and Major Baring in reply said that they had not been overlooked. He protested against the reduction of the salt duty, at least as far as Bengal was concerned. He justly remarked, "speaking for Bengal, I am confident that the abolition of the export duties and of the License Tax would have been a far greater boon to the province than a reduction of 30 per cent. in the salt duty." He rightly held that the reduction of the duty would not sensibly raise the consumption of salt in Bengal, "for the simple reason that the consumption of salt in Bengal is already as great as it would probably be if there were no duty at all." Regarding the License tax he said, "it is paid by a great many people from whom Government never receives a pice. It would probably be a moderate estimate to say that three times the amount received by Government is extracted from the people under colour of the tax." And this statement comes from one, who was lately a member of the Board of Revenue. The Hon'ble Durga Churn Law, who followed him, also protested against the reduction of the salt duty. He said, "the question is whether, considering the unobjectionable way in which the salt tax is realised, causing no irritation and no oppression, and its incidence on the people hardly exceeding 8as. per head per annum, it would not have been wiser to take advantage of the surplus to remit some of the direct taxes which are admittedly unsuited to the circumstances of this country and which

are attended with much hardship and oppession." Dr. Hunter made an eloquent defence of the free trade policy of Government, but in adverting to remission of indirect taxation he could not as a shrewd observer fail to see the tendency of the policy of Government. As an official member he did not evidently like to speak out, but he gave broad hints. He said: "The abolition of indirect taxes, such as this and the Salt Bill will effect, has in England and in other countries proved the precursor of direct taxation. It may be that the wise economy of your Lordship's Government, the peaceful development of India's internal resources, and the bounty of the seasons will indefinitely postpone that necessity. But in the midst of our present good fortune I cannot help remembering that India is not always prosperous. In accepting the boon which this Bill confers the country should be prepared, sooner or later, to face the questions of direct taxation, which arise out of the abolition of indirect taxes." And it is because the abolition of indirect taxation will lead to direct taxation, we protest against the policy of Government. Raja Shivapersad expressed his approval of the reduction of the salt tax, and seemed to be somewhat disconsolate at the decrease in the number of Covenanted Civil Servants. He said: "I am not in favour of any interference with the Covenanted Civilians. The only announcement in the statement which I have to deplore, is the reduction of the Covenanted Civil Servants by 133 and a forecast of a further and further reduction in future." What a calamity this! The Raja added that bonus should be given to these Civilians to settle in this country. We would advise the worthy Raja to set on foot a public subscription for this purpose. Mr. Inglis spoke out boldly. He did not approve of the abolition of the cotton duties. He said: "The measure now submitted to the Council is the logical outcome of the tampering with the Cotton Duties in 1878. I have always considered that a great mistake was then made, as by common consent the duties were not protective in the proper sense of the word, and they hurt nobody." And this is the opinion of the President of the Chamber of Commerce. He also protested against the reduction of the Salt tax, and recommended the remission of the export duty on rice. Maharaja Jotindramohun Tagore also raised his voice against the remission of the cotton duties, and the reduction of the salt duties. He said: "I must take the liberty to observe that although the proposed reduction of the salt duties and the almost total repeal of the import duties will entail a loss of revenue, which is estimated at a little over two millions sterling, it will bring no measureable relief to the people for whose benefit the remission will be made. For it has been found by experience that the remission of duties on certain kinds of cotton goods did not cheapen the price of cloth to any appreciable extent, but perhaps contributed to fill the pockets of the manufacturers only, and the same might be predicated of the reduction of the salt duties, and for aught we know Cheshire may benefit in the same way as Lancashire has done in the other case." We entirely agree. General Wilson gave a sketch of army retrenchment and reform. Mr. Thompson defended the policy of reducing the salt tax chiefly on the ground that it would strengthen the financial position of the Government, for if at any future time additional revenue should be required, it would be easy to add a few annas to the salt duty. The Commander-in-Chief briefly dwelt upon the changes contemplated in the organization of the Native army. His Honor the Lieutenant-Governor gave his general adhesion to the Budget-statement. Major Baring in reply dwelt chiefly on the reduction of the salt duty, on the rice duty, and on the License tax. His Excellency the Viceroy wound up the debate with an eloquent and earnest speech, vindicating the essential points of the Budget policy.

In the foregoing articles we have expressed our opinion of the Budget. It is one of general approval, and we are glad to see that the views we have taken of the remission of taxation were expressed in Council by the independent members with much force and ability. The answers, which the members of the Executive Council have given do not, we must confess, invalidate our position. Firstly, as regards the reduction of the salt duty, we hold that it was quite uncalled-for. We admit that it presses with some severity upon the people of Madras and Bombay; the rate had been gradually raised there from Rs. 1-12 ans to Rs. 2-8 per maund, and this was the boasted salt reform of Lord Lytton's Government. But this had been done as a part of famine taxation, and it was for Major Baring to consider whether it was consistent to retain the famine taxes in Bengal and Northern India and to remit the same in Madras and Bombay. But if it was necessary to lower the salt duty in Madras and Bombay, what necessity was there to reduce it in Bengal, where no complaint is heard against it? Of £1,400,000, surrendered by the reduction of the duty, £700,000 will go from Bengal alone, and there was not the slightest reason to make this wanton sacrifice of revenue, particularly when it is contended that the land tax in Bengal is light, and the difference is made up by indirect taxes. Justice required that the salt convention with the Native States of Rajputana and Central India, under which the British Government arbitrarily taxes the salt which the subjects of these states eat, should have been rescinded, but this has not been done. For the sake of sentimental equality injustice to them is perpetuated and a splendid source of revenue paralyzed. As for the argument of financial reserve, that reserve would be wholly artificial, and in its operation it would be unjust. If the salt tax is indefensible on principle because it is a tax on a necessary of life— England levies a duty on tea!—is it right that in the case of a general commotion, the tax on that necessary of life should be raised and the poor should be chiefly burthened for the safety of the empire?

His Excellency the Viceroy's speech was an admirable exposition of the policy of Government. It was conceived in excellent spirit and conveyed in excellent words. Although we cannot concur with His Excellency in some of his conclusions, we must do him the justice to say that he put the case on behalf of Government both ably and dispassionately. Referring to some remarks of Maharaja Jotindra Mohun Tagore His Excellency gave vent to the following outburst:

> My Hon'ble friend the Maharaja Jotindramohun Tagore dropped some words about neglect of justice to India in consideration of the interests of Manchester manufacturers. I am quite sure that my Hon'ble friend did not mean those remarks to apply to me, and indeed if my Hon'ble friend has done me the honor of paying any attention to the course which I have pursued during a public life, which has extended now over more than thirty years, he will know that from the earliest period of that public life, I have been earnest and consistent advocate of the fiscali principles of the Free Trade party, and I have been so because I believed that those principles were principles of general application calculated to confer the largest benefits upon the great mass of the community of any nation to which they might be applied. And therefore no man can be surprised that, holding those opinions, strongly and firmly, and having advocated them throughout the whole course of my political career, I should be desirous, when a fitting opportunity occured, of having a hand in conferring upon the people of India the benefit of the application of principles which I believe to be calculated to conduce to their permanent advantage and prosperity. And I can say that if I did not entertain that opinion, if I thought that the course which the Government is about to take with respect to these Customs duties was a course which would benefit England at the expense of India, I would not have been induced by any consideration to be a party to such a proceeding. I desire, so long as I may hold the position which I have now the honor to fill, to govern India in the interests of India and for the benefit of her people, and I would not consent to be a party to any measures which I did not honestly believe would conduce to that great end.

We fully appreciate the spirit of the above remarks, but we must confess that we find nothing in Maharaja Jotindra Mohun Tagore's speech, which reflected upon the Viceroy personally, and therefore provoked a reply. But His Excellency's noble vindication will not the less be appreciated. We yield to none in our zeal for the cause of free trade, but we ask whether there should not be reciprocity between England and India. If India has abolished the cotton and general import duties and reduced the salt duty, which will benefit Liverpool and Lancashire, is it not right and just that England should take off the duty on Indian tea and Indian silver?

THE HINDU WILLS ACT.

We have received a copy of a judgment of Mr. Justice Pontifex on an appeal in a Hindu Will case, Callynath Naug Chowdry *ars.* Chundernath Naugh Chowdry, in which His Lordship makes some valuable remarks on the "methods" of our legislation as illustrated by the enactment of the Hindu Wills Act. We give below his remarks:

But can the Hindu Wills Act standing alone be called a statute within the meaning of this canon?

It is not even a skeleton of statute but a mere heap of inarticulate dry bones which require to be set up and clothed with the flesh of the Succession Act before the Act itself can give forth any sound.

Its preamble gives no intimation that it was expedient to give enlarged power over their States to Hindu Testators, on the contrary it was a restrictive rather than an enabling act. It does not apply to Hindus in the Madras and Bombay presidencies outside the presidency town or to the inhabitants of the North-West Provinces or the Punjab. It is scarcely likely, therefore, that the Legislature could have intended to make any redical alteration in Hindu Law. It is not even called "an act to amend and define the law of Hindu Testamentary Succession," but Simply, "an act to regulate the Wills of the Hindus."

It seems to me, therefore, that in setting up and clothing each dry bone of the inarticulate bundle contained in section 2 of the Hindu Wills Act we must add, either at the beginning or end of each section introduced from the Succession Act the proviso or qualification contained in section 3 of the Hindu Wills Act.

It placed at the end of the exception to Section 98 and 99 or to the end of the Sections 100 and 101, it would certainly according to the Privy Council decision in the Tagore Case, make them inoperative so far as *Hindus are concerned.* But at the time the act was passed the Legislature was not instructed as to this for the legal powers of devise among Hindus were still in doubt not having been defined by the final court of appeal.

From the state of doubt in which the uninstructed Legislature acted, it seems to me that it would be more reasonable to read the qualification contained in Section 3 at the beginning of each of the exceptions to Sections 98 and 99 and at the beginning of sections 100 and 101 which would then run this "subject to the qualification that no Hindu is hereby authorized to create in property any interest which he could not have created before the 1st of September 1870, if property is bequeathed to a class of person &c., (exception to section 98) or in other words (taking section 100.) If a Hindu can make a bequest to a person not in existence then where a bequest is so made &c.

And for all I know this might still leave the Sections operative so far as Sickhs or Buddists are concerned and for all the Legislature knew at the time it might have left the sections operative even with respect to Hindus.

Besides, if the intention of the Legislature is to be considered and in this respect I think it may be considered—regard must be had to the fact that the Legislature has always been careful not to make any alteration in the substantive law of property of Hindus.

Moreover these sections of Succession Act taken together namely Section 98 to 101 have in that act or were at all events intended to have seriously restrictive effect making the Law in India with respect to Europeans far more stringent than theretofore. It would certainly be a most singular result of Legislation if that which was originally intended to operate as a restriction, should under the very unsatisfactory method of legislation employed in the Hindu Wills Act, not only operate to create a power new and theretofore unknown, but also to subvert what is refeered to recognised by their Lordships of the Privy Council, as a fundamental principle of Hindu Law.

It surely could never have been the intention of the Legislature to make such a radical change in the Law.

I repeat that it is in my opinion only the method of Legislation which creates the difficulty.

Yes, the "method of legislation" is seriously at fault. The Law Member seeks to save his labour by making one Act contingent upon other Acts by referring to the provisions in the latter so far as they may be applicable, and the result is that the Courts are puzzled. The Hindu Wills Act is again on the anvil. We are glad to learn that Mr. Stokes has spared it from his portfolio. It will be left as a legacy to his successor. And we sincerely hope that Mr. Ilbert will take a comprehensive view of the whole subject and deal with it in a liberal spirit.

LATEST NEWS AND NOTES.

WE ARE requested to announce that the ceremony of laying the foundation-stone of the new Lecture Hall and Observatory of the Science Association will be held this afternoon at 5 P. M under the auspices of His Excellency the Viceroy.

WE GIVE below a complete list of subscribers to the Building Fund of the Science Association up to present date :

	Rs.
Babu Kallykissen Tagore	5,000
Kumar Indir chunder Singh, Paikpara ...	5,000
Raja Kumudnarain Bhup, Bijni ...	5,000
Kumar Sarat chunder Singh, Paikpara ...	2,000
Maharaja Komulkrishna Bahadur ..	1,000
Raja Shourindra Mohun Tagore Bahadur, Mus. Dr. C. I. E.	1,000
Babu Peary Mohun Roy	1,000
Babu Raj Kumar Surbadhicary... ...	500
Dr. Mohendralal Sircar	500
	21,000

We stated last week that half the cost of the proposed building would be met out of the funds of the Association, but the princely munificence, with which some of our leading men have come forward, relieves the Committee of the necessity of touching the capital fund of the Association. We hope other wealthy native gentlemen, who appreciate the advancement of science, will with equal liberality open their purse-strings to secure a home for it in the capital of the empire.

WE SUGGESTED last week that the representative Associations of Calcutta should unite and send up a joint congratulatory address to the Queen-Empress on her recent Providential escape from assassination. The British Indian Association at once placed itself in communication with the Chamber of Commerce and the Trades' Association on the subject, and the result was a meeting of the representatives of the three public bodies at the Chamber on Thursday last to concert measures for the purpose. The meeting elected a representative Committee composed of members of all classes of the community to prepare an address and obtain signatures. We give below the message which His Excellency the Viceroy at the request of the meeting has forwarded to Her Majesty the Queen-Empress :

FROM THE VICEROY.

TO QUEEN EMPRESS LONDON.

Dated Calcutta 11th March 1882.

7 30 A. M.

I have the honor to inform your Majesty that at a meeting of representatives of the Bengal Chamber of Commerce Calcutta Trades Association and British Indian Association, held on Thursday evening, a Committee was formed to prepare an address expressive of the loyal and heartfelt congratulations of all sections of the Calcutta community at the providential escape of your Majesty from the attempt recently made on your Majestys' life.

The Committee will meet on Thursday next. We are glad to observe that the Corporation of Calcutta will hold a meeting on Friday following to vote an address to Her Majesty.

THE FOLLOWING notification has been issued by the Government of India announcing the reduction of the Salt Duty :

In exercise of the powers conferred by Section 7 of the Indian Salt Act, 1882, the Governor-General in Council directs that, on and after the date of this notification, the duty to be paid on salt manufactured in or imported by land into any part of British India, except Burmah, and that portion of the territories administered by the Lieutenant-Governor of the Punjab which lies west of the river Indus shall be rupees two for each maund of 82-2-7lbs, avoirdupois weight.

2. The Governor-General in Council further directs that not less than two copies of a notice in the vernacular language of the districts, stating that the salt duty has been reduced from Rs. 2-14 (or Rs. 2-8 as the case may be) to Rs. 2 per maund, shall be issued by Local Government to every town and village within its jurisdiction to which the reduction applies, and shall also be made public in such other manner as the Local Government may deem fit.

We hope that in accordance with the wish of His Excellency the Viceroy, our Vernacular contemporaries will give the widest publicity to the notification. We would also suggest that the notification be promulgated in the villages by beat of tom-tom, as notices of Courts are proclaimed in the Mofussil.

WE HAVE received a copy of a petition of the landholders of Bhaugulpore to the Lieutenant-Governor against the introduction of the Putwari system into that district. The petition is well reasoned and deserves attention. We have neither time nor space to notice the memorial at length in this issue, but now that the Putwari cess has been abolished in the North-Western Provinces and Oudh, we hope the Government of Bengal will not inflict the Putwari system upon Bhaugulpore. It has long become a thing of the past in Bengal.

THE DISTRIBUTION of prizes to the Bethune Female school on Tuesday last under the presidency of Her Excellency Lady Ripon was a very interesting ceremony. This is the first institution in all India where high education in English is given to native girls, and its success has been beyond expectation. In 1880 two young ladies from this institution passed the First Arts Examination, and they will go up to the B. A. examination next year. Last year one girl, a Portugese, passed the First Arts Examination. From the school department 3 girls went up for the Entrance Examination last year of whom 2 passed in the Second Division. Both of them have received scholarships. Four girls went up for the Middle English Scholarship Examination in November last, and all of them passed—three in the 2nd Division, and one in the 3rd. These results are highly satisfactory. The experiment has undoubtedly proved successful ; it supplies a want among that section of the Hindu community, who do not cling to the zenana, and who are prepared to give their ladies the benefits of the liberty and refinements of western civilization. The general Hindu community as a matter of course hold back from the institution, though education is rapidly spreading among their girls. The impression made on us by last Tuesday's exhibition was certainly pleasant, though we for one would prefer if there were less Anglicization. For instance music is taught to the girls, but from what we could perceive it appeared to us that more attention was paid to English than to Indian music. The success of the institution is not a little due to the hearty interest which Sir Richard Garth takes in it.

THE LAW classes of the Metropolitan Institution have opened from the 8th instant, with 130 pupils on the rolls. Mr. K. M. Chatterjea, Barrister-at-law, and Babu Golap Chunder Sircar M. A., B. L., have been appointed Professors ; the first-named gentleman delivers lectures on English and British Indian law, and the last-named on Hindu and Mahomedan law and the Procedure law. Both the lecturers are able and well-trained gentlemen. Most of the students have come from the Presidency College, and they seem to be in a position to compare the merits of the lectures delivered there and at the Metropolitan Institution, and they are, we are told, quite in rapture with the lectures of Mr. K. M, Chatterjea.

HIS EXCELLENCY the Viceroy as Chancellor presided at the last convocation of the Calcutta University, and delivered the presidential address. We have neither time nor space this week to notice it at length. The speech occupied about an hour and a quarter, and although His Excellency's voice was raised to the highest pitch, the acoustic arrangements of the Hall did not admit of its being heard distinctly throughout. His Excellency made a most eloquent appeal to the wealthy men of India for the support of high education. We give it below :

"There may have been times when the gentlemen of India did not come forward to aid in such undertaking, because they thought that the Government did not wish them to be active in public affairs and preferred to keep the control of every thing in its own hands ; but whatever may have been the case in the past, at all events such an excuse cannot be urged now. We invite you to come forward we desire your co-operation, we wish to see you taking a larger and larger share in public affairs of all kinds, and we esteem it a great help to the Government, as it is undoubtly a great advantage to yourselves and to the people at large that you shou'd employ your wealth and strengthen your influence by public services, such as those which I have here described, freely rendered and gratefully received. If I mistake not, such benefactions are entirely in accordance with the spirit both of Hindu and of Mahomedan traditions. We have noble examples of them down to the present day. All I would ask is that an increasing share of the available private wealth of the country may be devoted to a work so noble and so urgent as the spread of sound education among all classes of the people. The Roman poet boasted *Exegi monumentum ære perennius. regalique situ pyramedum altius ;* and so it will be with you. A single school founded, a single College aided, nay I will say also a single scholarship provided, will do more in the times which are before us to uphold the honor of an ancient name, or to create the reputation of a new one, than any outward show of dignity or any personal display of wealth."

We highly appreciate this appeal. But as far as Bengal is concerned our wealthy men have not been deaf to the cause of education and learning. It was their benefactions, which led to the establishment of the first English College in India, we mean the Hindu College. Out of some nine Government Colleges now in existence in Bengal, no less than four are supported chiefly with the proceeds of Native endowments. The Hooghly College is founded on the magnificent bequest of Mahomed Mohsin, the Krishnaghur College is maintained partly with the aid of the munificent subscriptions paid by Maharani Shurnomoyee and others, the Rajshye College owes its existence to the princely benefaction of Raja Promothonath Roy of Dighaputia, who alone has paid rupees one lakh and a quarter, and the Burdwan College, which was lately inaugurated by Sir Ashley Eden, is supported entirely at the cost of the Maharaja of Burdwan. The late Hon'ble Prossono Kumar Tagore gave the munificent bequest of Rs. 300,000 for the establishment of a Law Professorship in the Presidency College. In the same way minor schools both vernacular and Anglo-vernacular are maintained by zemindars individually, or by public-spirited native gentlemen combined in the form of Committees, and in this manner private contributions in aid of education together with tuition fees in Bengal come to two-thirds of the total educational expenditure of Bengal. Dr. Mahendralal Sircar's Science Association is another monument of indigenous effort and munificence in the cause of Science. No less a sum than rupees one lakh and a half has been subscribed by native gentlemen of their own accord for the benefit of this institution. Thus Bengal is already doing what the Viceroy has exhorted her to do. We reserve further ramarks till our next.

WE ARE glad to observe that under the fostering encouragement offered by the present Government to private enterprise native gentlemen are coming forward to lay out their money on public undertakings on the principle of mutual co-operation. A light Railway from Kishengunge to Kotchandpore, the great sugar mart in the district of Jessore, which we have repeatedly advocated in these columns, will we are glad to learn be taken up by a company of European and Native gentlemen. Mr. Prestage, the Railway King of Bengal, has made a survey of the line and given his opinion that it may be constructed at a cost of about four lakhs of rupees, if the Government will make the necessary concessions about the roads, and that the return at the lowest may be estimated at from 7 to 10 per cent. upon the capital outlay. Native gentlemen of such high position and character, as the Hon'ble Maharaja Jotindra Mohun Tagore Bahadur, C. S. I., Maharaja Komul Krishna Bahadur, Hon'ble Durga Churn Law, and others, have consented to act as Provisional Directors. This is the first instance of a Railway project in Bengal, in which the leading members of the native community have evinced a lively and preponderant interest.

IN A RECENT issue we published an article headed "the Law in Assam" containing remarks on two important decisions of the High Court. The first of these decisions was on the question of the right of occupancy, the second turned on the power of the Civil Court to declare the rights of parties to have their names entered in the Collector's registers as tenants of Government land. We are glad to learn that Mr. Elliot, the Chief Commissioner of Assam, has already submitted to the Governor-General in Council a Draft Regulation dealing with the Revenue Law of Assam. As soon as a final decision is come to on this measure, the Chief Commissioner intends to submit a Rent Code to settle the question of the occupancy rights of under-tenants. A draft of this Regulation is under preparation.

THE LAST annual distribution of prizes to the pupils of the General Assembly's Institution was not a mere ceremony—it was the occasion of two most eloquent speeches on one of the

burning questions of the day—the education of the people. Rev. Mr. Hastie, the Principal of the College, was candid enough to say—"our principles, our motives, our methods, our aims are the same to-day as they were fifty years ago, and nothing has occurred in our connexion during that time, to shake our faith in their wisdom, their practicability and their final triumph." The watch-words of the body of propagandists represented by Mr. Hastie are described to be—"India and Indian Missions." Unlike their brethren of Madras they do not advocate secular education. Their object is as Dr. Duff said to "kill Hinduism through its brain," and Mr. Hastie lustily cried out, "he would only be an ignorant man who would deny that Hinduism is already killed in the brain of every educated Hindu to-day." If this is really the case, the missionaries have done their work, and they had better leave the country when they have no more occupation in it. The country is certainly greatly indebted to the Missionary as an edu-cationist, but the statistics of Missionary labours shew that the success of the Missionary as a prosely-tizer among the educated classes has of late become almost *nil*. So far we think theMissionary has not so much cause for rejoicing as Mr. Hastie seems to think. We are of opinion that the Missionaries will do well in giving returns of the conversions made by them to furnish figures to shew the percentage of those young men, who have embraced Christianity, and have at the same time received high collegiate education. Such figures will be more instructive than any amount of inflated eloquence.

THERE HAS BEEN a municipal muddle at Patna. We read in the *Behar Herald* that referring to a letter from the Bengal Government *appointing* Mr. Smith, Assistant Superintendent of Town Police, to be Vice-Chairman of the Municipal Committee, a Commissioner moved a resolution protesting against the Government order inasmuch as the Vice-Chairman under the law is to be *elected* by the Commissioners. The facts seem to be these: Last July the Patna Commissioner reported to Government for sanction to the election by the Municipal Commissioners of Mr. Needham, Assistant Superintendent in charge of the Town Police, to be Vice-Chairman with a house allowance of Rs. 100 per month. It was stated that though some of the Commissioners would wish to have an independent paid Vice-Chairman, the majority were not in favour of such an expensive arrangement, but proposed to grant a house allowance of Rs. 100 per month in order to secure the services of the Assistant Superintendent in charge of the Town Police. The Lieutenant Governor declined to sanction the proposal on the ground that the Assistant Superintendent would be unable to discharge the duties of both appointments with efficiency. The Chairman, on behalf of the Municipality, again urged the proposal, representing that the Assistant Superintendent would be able to make the work of Vice-Chairman fit in with hisPolice work. As an alternative, however, it was proposed that Government should lend the services of a Deputy Magistrate to act as the Vice-Chairman. The Commissioners hoped that Government would bear the charge of his salary, leaving them only to pay a house allowance of Rs. 100 for to find a house. Should Government be unwilling to do this, they "hoped" to be able to find means to pay him Rs. 400 a month. After some correspondence the Lieutenant-Governor looking to the financial condition of the Municipality and to the assurance that the Assistant Superintendent could act as Vice-Chairman without detirment to his Police duties, [withdrew his previous veto, and, "in supersession" of the orders containing it, approved "the proposal to appoint the Assistant Superintendent in charge of the Town Police to be Vice-Chairman." No appointment was made, and Mr. Smith's name was not mentioned. The Government cannot make any appointment of Vice-*suo motu*. Even had Mr. Needham's appointment been formally sanctioned in July, it would still have remained with the Commissioners to *elect* Mr. Smith, or any Assistant Superintendent who might succed him, befere Government could approve the appointment under Section 30 of the Municipal Act. All this is plain enough. We cannot understand why there has been so much misunderstanding on the subject.

WE HAVE received the annual report of the Hindu Family Annuity Fund for 1880-1881. It is as the reader is aware a voluntary association designed by natives for the benefit of natives. Each year of its existence shows its increased usefulness and increased appreciation by the native public. It appears from the last report that the total amount at credit of the Fund in the hands of Government on 31st March 1881, was Rs. 1,08,255-9-8, including Rs. 4,028-13-7 on account of interest allowed for the year 1880-81, against Rs. 88,830-7-3, exhibited in the statement of the previous year; there has thus been an addition of Rs. 19,425-2-5 to the assets of the Fund during the year under report. The number of subscribers, we are glad to observe, increased during the year from 314 to 374, the amount of subscriptions realizable monthly from Rs. 1,436-14-9 to Rs. 1,687-13, the number of nominees from 455 to 545, and the amount of annuities assured was from Rs. 4,178-8 to Rs. 4,919-8. The successful management of this institution reflects much credit upon those, who are responsible for it.

THE LAST number of the *Law Review* contains an interesting article on Dr. Jolly's translation of the *Narada Sanhita*. The article is written with great care and moderation, but the facts disclosed are very damaging to the reputation of the learned Doctor as a Sanskrit scholar; and in a law-book his blunders appear not only very ridiculous, but calculated to prove seriously mischievous. The law of inheritance as developed by him is not the law of the Hindus, nor that of *Narada*, but something, evolved out of the inner consciousness of the savant like the camel of his countrymen. In one place the translator makes Narada say, "a Brahmin may take three wives of other classes in the order of classes; IN THE SAME WAY MAY A SUDRA WOMAN TAKE THREE HUSBANDS in the inverse order of classes. A. Kshetriya may take two wives of other classes, the Vaisya one; A VAISYA WOMAN MAY MARRY TWO OTHER HUSBANDS. A Kshetriya woman one." This discovery of polyandry in the laws of the Hindus is indeed a rich one of its kind, and deserves special note. It was reserved for a Teuton to discover what our dullards for ages and Coleboorke and other Englishmen who studied our law-books never found. Unfortunately for the discovery, but fortunately for Hindu husbands, the verses quoted will under the ordinary rules of Sanskrit syntax not bear the meaning given. Dr. Jolly it is said, has, on the strength of a recommendatory letter from Mr. Mayne, secured the sufferage of the Syndicate and the Faculty of Law of the Calcutta University for the next year's Tagore Law Professorship, and is to lecture on Hindu Law. A few such discoveries as we now notice will fill the cup of sorrow of the Hindus for the desecration which English favouritism has brought on the laws of our honored Rishis. Europeans are the rulers of the country, and they must *ipso facto* be the best interpreters of what our laws contain, and we should not at all be surprised if in the next unchastity case a learned judge of the High Court should quote Dr. Jolly's text, and justify an Indian woman to have four husbands without committing a breach of law or morality. The fact is, ten thousand rupees for a countryman and friend is of greater importance than submission to the intolerable bonds of accuracy.

DR. DE JONGH'S LIGHT-BROWN COD LIVER OIL.—PRE-EMINENTLY THE COD LIVER OIL FOR USE IN INDIA, AND IN WARM CLIMATES.—Joseph J. Pope Esq., late Staff-Surgeon, Army, Professor of Hygiene Birkbeck Institution, Loudon, writes:—"I found during my Indian experience that the worth and character of Dr. de Jongh's Light-Brown Cod Liver Oil remained unchanged by tropical heat or foreign climate, and it was, from its uniformity of character, particularly adapted for long-continued administration. Further, I have noticed the important fact, that Dr. de Jongh's Cod Liver Oil, besides containing all the active constituents of the remedy, is easily assimilated, without the stomach derangement so frequently following the use of the ordinary Oils. The value of 'hydrocarbons' in all debilitated states of the system is now becoming thoroughly recognized; and it is, without doubt, from the animal oils and fats, rather than from their vegetable substitutes, that we may hope to derive the surest benefit. Nhe Oil of Dr. de Jongh places in every one's reach a reliable and valuable remedy, one that cannot be too widely recognized." Dr. de Jongh's Light-Brown Cod Liver Oil is sold only in capsuled imperial half-pints, pints, and quarts, with his stamp and signature and the signature of his sole consignees on the capsule and the label under wrapper by all chemists, druggists and store-keepers. Sole Consignees, Ansar, Harford, and Co., 77, Strand, London.

COMMERCIAL.

(FROM OUR COMMERCIAL CORRESPONDENT.)

Saturday, 11th March, 1882

There has hardly been any change of importance in our commercial affairs during the fortnight except what has been cancelled by the announcement of the abolition of import duties. A blessed thing for England and her commerce but no consolation for India; it has already paralyzed the trade here for the present, as holders of large stocks of goods duty paid shall have to sell their commodities for less the amount of duty repealed in addition to the decline in prices. This will seriously affect the position of the trade, and weaken the solvency of traders which has already been rendered feeble owing to the unhealthy state of the trade and for the future it will lead to establish a permanent dependency of India on English markets for the supply of every little domestic article such as *dhooti, saree, chudder, pagree*, fish knife, *kodale, daw*, and even a needle. The weavers, who have hithe rto been struggling to sustain life by following up the profess on of weaving in consequence of the difficulty they felt to compete with cheaper goods manufactured by the aid of machinery at the English market, will now have to abandon the pursuit altogether and become labourers on Railways and public works. In the same way it may be said of agricultural implements, country-made *kodaloes Kooralies* and daws are yet very scarce whilst Birmingham manufactures are pouring in freely and adopted in all plantations and factories under European supervision. This is not a good omen, poverty is staring in the face and afterwards will spread throughout the country. Transactions both in Imports and Export have been confined within narrow limits, only about 60,000 bags of rice found buyers at prices same as before, Kheeari and Raree have been in better request and prices have an upwards tendency.

MONETARY.

The tightness continuing to prevail there has been no change in the rates of interest or discount.

GOVERNMENT SECURITIES.

Prices just before the budget attained the height in the manner following 4%—101-10@101-4 4½-108-12 to 108-14 but declined again after the announcement and dropped to 101-8 @ 101-4 for 4%—for 4½% prices nominal, at the close.

for 4% 101-4 @ 101-5
4½ 108-12

JOINT STOCK SHARES.

There has a fair demand for press shares and J. G. S. even at advanced rates.

ACKNOWLEDGMENTS

MOFUSSIL SUBSCRIPTIONS.	Rs.	As.	P.
Ex, Engr. Mymensing	6	8	0
Syud Ahlad Hossein, Burhi.....	2	4	0
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Baboo Joggessur Ghose, Bansberiah	13	4	0
,, Bunkobehary Banerji, Altapur.....	4	6	6
,, Bulloram Das, Cuttuck..	10	0	0
,, Peary Lall, Delhi.....	13	4	
,, Koylashchunder Mookerjee, Tezpore.....	6	10	0
,, Tarunchunder Ghose, Khulna.....	13	4	0
,, Amertokristo Bose, Julpigoree.....	10	0	0
,, Adharlall Sen, Jessore.....	16	15	0
,, Hurry Mohun Sanyal, Darjeeling.....	13	4	0
,, Juggutbundhoo Sen, Debrooghur.....	15	0	0
,, Konjobehary Dey, Cuttuck.....	13	4	0
,, Moheshchunder Sing, Holta.....	10	0	0
,, Tareeny Persad Roy, Muddepeora.....	6	12	0
,, Monohury Lal Shome, Chinsura.....	2	0	0
,, Assinycoomar Mookerjee, Meerut.....	10	0	0
,, Doorgachurn Ghose, chittagong.....	6	0	0
,, Shamadas Mozoomdar, Soory.....	3	6	0
,, Mutty Lal Haldar, Bogra.....	10	0	0
,, Jodunath Das, Manickgunge	13	4	0
,, Hurree Hurendra Shahi, Ajodhya	19	14	0
,, Biddoobhuson Pal Chowdry, Natoods.....	10	0	0
,, Bhooboneshur Sing Roy, Baharghora.....	3	5	0
,, Mothoora Nath Sen, Bankipore	10	0	0
,, Purmeshwar Doyal, Gya	13	4	0
,, Dwarkanath chukerbutty, Hooghly.....	6	10	0
,, Saseebhooson Ukil, Koostia.....	6	10	0
,, Chundeechrun Dutt, Kishengunge	13	4	0
,, Sreenath chatterjee, Mulibund.....	6	10	0
,, Setanath Banerjee, Cooch Behar	10	0	0

Baboo	Khettermohun Paulit, Ajoodhya..	4	15	o
,,	Okhilnath Dutt, Balasore.....	7	o	o
,,	Tizchunder Mookerjee, Gorruckpore.....	6	1o	o
,,	Nilrutton Roy chowdry, Mymensing.....	3	4	o
,,	Narainchunder Ghose, Umballa...	1o	o	o
,,	Annodapersad Mozoomdar, Jubbulpore..	6	1o	o
,,	Mohendralal Ghose, Gya.....	13	4	o
,,	Kristo Dhone Banerjee Matabhunga ..	13	4	o
,,	Mohendranarain Roy, Maldah.....	1o	o	o
,,	Dohronydhar Banerjee Saragali	13	4	o
,,	Sarodapersad Roy, Madapore.....	6	o	o
,,	Samachurn Sen, Dinagepore..	1o	o	o
,,	Bamachurn Poramanick, Burdwan..... ..	13	4	o
,,	Kantichunder Banerjee, Daudnagar	6	1o	o
,,	Prosonno Coomar Banerjee Saidpore.....	4	o	o

Government Notifications

Calcutta Gazette,—*March* 8, 1882.

GENERAL.—Mr. C. J. O'Donnell C.S., reported his departure from India, on furlough on the 2nd February 1882.

Baboo Poornochunder Mitter, Temporary Deputy Magistrate and Deputy Collector, Midnapur, is transferred to Rungpore, and is posted to the sudder station of that district.

Babu Poornochunder Chatterjee, Officiating Deputy Magistrate and Deputy Collector, Rungpore, on leave, is transferred to Midnapore, and is posted to the sudder station of that district.

Babu Chundernarain Gupta, Deputy Magistrate and Deputy Collector, Jamtara, Sonthal Pergunnahs, is appointed to have temporary charge of the Deoghur division of that district, in addition to his own duties, during the absence, on deputation, of Mr. S. S. Jones, or until further orders.

Mr. C. T. Metcalfe, Magistrate and Collector, Patna, is allowed leave for twenty days, under section 71, chapter V of the Civil Leave Code, with effect from the 8th instant, or any subsequent date on which he may avail himself of it.

Mr. G. A. Grierson, Officiating Joint-Magistrate and Deputy Collector, Patna is appointed to act as Magistrate and Collector of that district, during the absence, on leave, of Mr. C. T. Metcalfe or until further orders,

Major W. L. Samuells, Assistant Commissioner, in charge of the Giridi Division of the Hazaribagh district, is vested with the powers of a Collector under Act X of 1870 in that division.

Mr. H. Thompson, Deputy Magistrate and Deputy Collector, Julpigoree, is allowed leave for six months, under section 129, chapter X of the Civil Leave code, with effect from the 15th March 1882.

Mr. H. F. Mathews, Officiating Joint-Magistrate and Deputy collector' Rungpore, is vested with the powers of a collector under Act VII (B. C.) of 1880.

Moulvi Shere Ali, Temporary Deputy collector, Sonthal Pergunnahs, is transferred to the disitrict of Patna.

The Orders of the 2nd ultimo, granting Mr. F. F. Handley, Officiating Inspector-General of Registration, leave for three months, under section 71, chapter V of the civil Leave Code, are cancelled.

Mr. J. Beames, Officiating Commissioner of the Burdwan Division, is confirmed in that appointment, with effect from the 27th November 1881, *vice* Mr. T. E. Ravenshaw retired.

Mr. Ware Edgar, C. S. I., Officiating Magistrate and Collector, Chumparun, is appointed to be a Magistrate and Collector of the first grade, with effect from the 27th November 1881, *vice* Mr. J. Beames.

Advertisements.

Notice is hereby given that the audit and examination of the Municipal accounts for the year 1881 will be made under section 63 of Act IV. (B.C.) of 1876 at the office of the Commissioners from and after the 20th March 1882, and that a copy of the accounts to be audited and examined will be open during office hours for the inspection of all parties iterested from and after the 13th idem.

ROBERT TURNBULL.
Secretary to the Corporation.

LAW AND OTHER VALUABLE BOOKS

Wynch—Dyakram Sangraha revised and enlarged by Grish Chunder Tarkalankar 2d ed Rs. 4.
Cowell—Hindu Law (Tagore Law Lectures 1870-71) lawcalf 2 vols in one Rs 16
Colebrookes' Dyabhag and Mitacshaia 1st ed Rs 8
Macrae—Contract Act Rs 5 Mouirion Hindu Law and Judicature Rs 4
Mahabharat—Original Sanskul Text published by the Asiatic Society of Bengal out of print 4 vols with Index complete
Sabdakalpadruma, the original edition, Bengali character 8 vols
Krishnamohun Banerjee—The Encyclopaedia Bengalensis English and Bengali
Mahanirvana Tantra with Bengali Translation Rs 5
KEDARNATH BANERJEE
15 Bosepara Lane, Calcutta.

NOTIFICATION.

To be peremptorily sold pursuant to a decree of the High Court of Judicature at Fort William in Bengal in its Ordinary Original Civil Jurisdiction made in Suit No. 368 of 1880 (wherein Auhendrobhushun Chatterjee is plaintiff and Brindabun Chunder Mitter, Ganendro Coomar Mitter and Sreemutty Joydoorga Dassee are defendants) and dated the 13th day of September 1880 by the Registrar of the said Court, in its Original Jurisdiction, in his sale room in the Court-house on Saturday the 1st day of April next, at the hour of 12 o'clock at noon the following properties in Calcutta, Zilla Hooghly and 24-Pergunnahs.

1. All that parcel of garden land known as the Kodombo Pooscornee garden measuring about 28 bighas and 10 cottahs (whereof 5 bighas and 8 cottahs are rent-free) and the remainder paying an annual rent of Rs. 40-10-3 to the zemindars Harro Turrufdar and others and the 6 annas zemindars situate in the village called Kodombo Pooscornee within Thannah Chundeetollah in Kismut Connagur and bounded on the north partly by the Bhromotter land of the Chuckerbuttys of Reeshry and partly the land of six-annas zemindars and partly by land of Shamachurn Vidyaratno, south by the Kodombo Pooscornee village road and west partly by the Bromotter land of Shamachurn Vidyarutno and Sreenath Chatterjee and others, and partly by the land belonging to the six-annas zemindars and east by the Railway fence.

2. All that undivided one-fifth part or share of and in all that parcel of rent-free (tenanted) land measuring about 89 bighas and 8 chittacks with Dockyard &c., including the land known as Moguls Bagan in Mouzah Allynagore in Kismut Connagore, Thanna Connagore, Sub Division Serampore, Pergunna Boro, in the District of Hooghly and bounded on the North by the Singkhalee or Bhagarkhal on the east by the river Hooghly, on the west by garden of Kopalees now in the possession of Shamachurn Mookhopadhya &c. and the Grand Trunk Road and south partly by Moguls Bagan and partly by the road leading to the Bissaluckhy bathing-ghat and the Grand Trunk Road and the garden of Shamachurn Mookhopadhya and Alleynagore and Hateer Kool.

3. The like one-fifth share of and in all that piece of land measuring about 3 bighas and 16 cottahs (paying an annual rent of Rs. 9-7 to the zemindars Woomesh Chunder Bose &c., situate in Mouzah Connagore Surnokaisputty in Kismut Connagore aforesaid and bounded on the north by the lane leading to the house of Gobinda Sooree, south by the road leading to the Sornocaisputty or to the station Connagore Railway station, east by the Grand Trunk Road and west by the house of Siboo Haldar and Gobinda Sooree together with the buildings situate in Mouzah Connagore Surnocaisputty in Kismut Connagore aforesaid and bounded on the North by the Gola Bagan or Garden of Modoosudun Chatterjee &c. south by the Garden of Bissumber Chattopadhya and now in the possession of Jodugopal Chattopadhya, east by the land of the Boses now in the possession of Shamachurn Bundopadhya, and west by the land of Foolcoomaree Bewa and now in the possession of Muddoosoodun.

4. The like one-fifth share of and in all that piece of Bagaun land measuring about one bigha and fifteen cottahs (whereof seven cottahs are rent-free, and the remainder one biggah, eight cottahs, paying an annual rent of Rs. 4 to the zemindars Woomeschunder Bose and others) situate at Mouzah Connagore aforesaid and bounded on the north by the Bathing Ghat Road, on the east partly by the new Municipal Strand Road and river Hooghly, south by the Golahatt of Surupchunder Mitter and on the west by the Grand Trunk Road.

5. The like one-fifth share of and in all that piece of tenanted land known as Chunder Mitter's garden, measuring about fourteen bighas (paying an annual rent of Rs. 11 to the 10annas zemindars) situate at Mouzah Connagore aforesaid and bounded on the north by garden of Brojokissore Dey, on the east by the Grand Trunk Road, on the south partly by the pogar or ditch belonging to the Dutto's house and partly by the Indigo land of the Boses, and on the west by the garden of Kreeparam Ghose now in the possession of Shibchunder Dey.

6. All that three-storied brick-built dwelling house and about one bigha and seventeen half cottahs of land (whereof one bigha is held rent-free and the remainder seventeen half cottahs are held mourussee, paying annual rent of Rs. 2-1-1 to the zemindar Sreemutty Annoda Debee) together with a tank, trees, &c., situate at Chunderseekur Mookerjee's Street in Kismut Connagore, Thanna Connagore, Sub-division Seerampore, Pergunna Boro in District Hooghly, bearing the municipal number 93 (registration sub-district Serampore and registration district Hooghly) butted and bounded on the north by the public road called Chunderseekur Mookerjee's Street (formerly known as Bissaluckhy Road) on the north partly by the land belonging to the Radhakanto and partly by the garden belonging to Issurchunder Dey, on the east by a lane and on the west partly by the land belonging to Hurrolall Banerjee and partly by the dwelling house of Issurchunder Dey and partly by Hurrolal Banerjee's tank and partly by Hurolall Banerjee's dwelling house.

7. All that parcel of Bromotter or rent-free garden land measuring about one bigha situate at mouzah Connagore aforesaid and bounded on the north by the land of Joychunder Halder, on the east by the land of Kallypodo Banerjee, on the south by the land of Goluck Roy and on the west by the Oxford Road situate on the east of the Railway.

8. All that parcel of garden land measuring about one bigha and eight cottahs situate at mouzah Connagore aforesaid (paying an annual rent of Rs. 2 to the zemindars thereof, known as the 10 annas zemindar and bounded on the north by the land of Juggernath Doss, on the east by the land of Radha Kant Mookerjee, on the south by the land of Kally Coomar Nayaratna and on the west by the land of Goberdhone Chaung.

9. All that parcel of land measuring about three cottahs, situate at Bazapara in Mouzah Connagore aforesaid (paying an annual rent of Rs. 3 to the zemindars Denobundo Chatterjee and others) and bounded on the north by the tank of Luckhynarain Mudduck, on the east by the land of Gungaram Mitter and others, on the south by the land of Shamachurn Bose and on the west by the Government Grand Trunk Road.

10. All that fifth part or share of and in all that piece or parcel of garden land or ground (together with the lower-roomed brick-built messuage standing on part thereof) containing by estimation thirty-five bighas be the same a little more or less, situate at mouzah Seetee in Dehee Panchannogram in the district of the Twenty-four Pergunnahs and within the registration sub-district of Cossipore and being holding No. 89 in Sub-division 11, Division 1 and paying an annual revenue to Government of Rupees twenty and annas two and butted and bounded in manner following, that is to say on the north by the paddy-land of the late Rajah Rajkisto Bahadoor, on the south by the Dum Dum Road, on the east by the Garden formerly belonging to Ramdhone Ghose, but now belonging to Benymadhub Bose, and on the west by the Garden of Ramchunder Seal.

11. All that one-fifth share in the piece or parcel of Garden land or ground containing by estimation nineteen biggahs, be the same a little more or less, situate at Mouza Tollah in Dehee Punchannagram aforesaid and within the registration sub-district of Cassipore and holding No. 79 in Sub-Division 18 and Division I, and paying an annual revenue to Government of Rupees Thirty-two annas two and pie six and butted and bounded in manner following, that is to say on the north by the Garden of Brindabun Paul, on the south by the Garden formerly belonging to Gangaram Karforma, but now belonging to Kassy Nath Shaha, Dwarkanath Ghose, Takoordass Mistree, and Durponarain Bysack, on the east by the Garden belonging to Poresnath Thakoor and in the management of Chunnoo Baboo and on the west by the Garden of Khalutchunder Ghose.

12. The like one-fifth share of and in all that piece of land (together with the buildings measuring about 8 cottahs, No. 77 Nimtolla Ghaut Street in Calcutta and bounded on the north by land appertaining to premises No 78 Nimtolla Ghaut Street, on the east part by the tenanted house of Rajmohun Dut being house No. 75 Nimtolla Ghaut Street, partly by tenanted land No. 76 Nimtolla Ghaut Street belonging to Grishchunder Roy and others partly by the public drain and partly by the Free Church Institution premises, on the south by the Nimtolla Ghaut Street and on the west by the dwelling house No. 78 Nimtolla Ghaut Street (next hereinafter described.)

13. All that undivided one-fifth part or share in all that three-storied brick-built family dwelling house together with the land thereunto belonging and on part whereof the same stands containing about 6 biggahs No. 78 Nimtolla Ghaut Street in Calcutta aforesaid, and bounded on the north by the premises No. 2 Ramjan Ostagur's Lane (next hereinafter described) on the south by the Nimtolla Ghaut Street, on the east by the premises No. 77 Nimtolla Ghaut Street, (next hereinafter described) and on the west by the dwelling house of Gobindchunder Sircar and others being house No. 79 Nimtolla Ghat Street.

14. The like one-fifth share of and in all that piece of land with buildings measuring about one and half biggahs situate at Rmnjan Ostagur's Lane in Calcutta afore said and numbered 2 and bounded on the north by Manic Bose's dwelling house, on the south by the dwelling house No. 78 Nimtolla Ghat Street, (next hereinafter described) on the east partly by the dwelling house of Gocoolmoney Deb and partly by the dwelling house of the Bysacks and on the west partly by Ramjan Ostagur's Lane and partly by the dwelling house of Ramjan Ostagur.

The abstract of title and conditions of sale may be seen at the Office of the Registrar, High Court, Original Side, and at the office of Mr. Remfry, the Plaintiffs Attorney on any day before the sale and will be produced at the sale.

R. BELCHAMBERS,
Registrar.

H. H. REMFRY, Plaintiff's, Attorney, Calcutta Jurisdiction, Registrar's Office the 19th February 1882.

A Special Meeting of the Commissioners of the town of Calcutta will be held at the Town Hall on Friday the 17th of March 1882 at 4 P. M. to note a congratulatory address to Her Majesty the Queen Empress of India on Her recent providential escape from assassination.

ROBERT TURNBULL.
Secretary to the Corporation.

WANTED.

A Cashier on Rs. 35 a month for Sikroul Sub-Division. The man must possess a good knowledge of Public Works Accounts. Securities of Rs. 1,000, either in cash or Government Promissory Notes, is required. Application with copies of testimonial will be received up to 31st March 1883.

Apply to the Executive Engr. Buxar Division.

NOTIFICATION.

To be peremptorily sold by the Registrar of the High Court of Judicature at Fort William in Bengal in its Ordinary Original Civil Jurisdictien at his sale room in the Court-house on Saturday the eighteenth day of March, one thousand eight hundred and eighty-two, at the hour of twelve o'clock at noon pursuant to a decree of the said Court made in suit No. 255 of 1880 (wherein Gopal Chunder Dutt is Plaintiff and Atul Behary Biswas is defendant) and dated the eleventh day of September, one thousand eight hundred and eighty, the under-mentioned property of the defendant.

Lot 1.—All that undivided half-part or share of and in the messuage tenement hereditaments and premises together with the piece or parcel of land whereon the same is erected and built containing by estimation five cottahs, be the same a little more or less, situate lying and being No. 52 Wellesly Street in the Town of Calcutta and butted and bounded as follows on the north by Royed Street, on the south by the premises No. 52/1 belonging to the said Autul Behary Biswas and Inder Kumar Biswas, on the east by Hill's Lane, and on the west by Wellesly Street.

Lot 2.—Also all that like share of and in the messuage tenement hereditaments and premises together with the piece or parcel of land on which the same is erected and built containing by estimation four cottahs more or less situate lying and being No. 52/1 Wellesly Street and butted and bounded as follows, on the north by the house of Mr. Heron, on the south by the said premises No. 52, on the east by Hill's Lane and on the west by the Wellesly Street.

Lot 3.—Also all that like share of and in the messuage tenement hereditaments and premises together with the piece or parcel of land on which the same is erected and built containing by estimation two cottahs more or less situate lying and being No. 32 Bowbazar Shibtollah Lane, and butted and bounded as follows, on the north by the tenanted house of Baboo Goorooprosono Ghose, on the south by the premises No. 33 Shibtollah Lane belonging to Autol Behary Biswas and his brother Inder Coomar Biswas, on the east by the house of Mr. Yeathyd and on the west by Shibtollah Lane.

Lot 4.—Also all that like share of and in the messuage tenement hereditaments and premises together with the price or parcel of land on which the same is erected and built situate lying and being No. 33 Bowbazar Shibtollah Lane and butted and bounded in manner following, on the North by the said premises No. 32 Shibtollah Lane, on the south by the tenanted house of Baboo Lolit Mohun Dass, on the east by the house of Mr. Yeathyd and on the west by the Shibtollah Lane.

The conditions of sale and the abstract of title may be seen at the office of the Registrar of this Honorable Court, Original Side and at the office of Baboo Shamuldhone Dutt, Attorney for the Plaintiff on any day before the sale and will be produced at the sale.

SHAMULDHONE DUTT
Plaintiff's Attorney, Calcutta, High Court Original Side the 3rd day of March 1882.

R. BELCHAMBERS.
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Is hereby given to the shareholders that the Directors have, under rule 6 of the articles of Association, made the fifth call of one rupee per share payable on or before the 1st day of April next.

Bengal Banking Corporation Ld., 7 Old Post Office Street, Calcutta, The 1st March 1882.

By order of the Directors,
BHUBAN MOHUN DAS,
Secretary.

NOTICE.

Is hereby given to the shareholders that the Directors have, at the last adjourned General Meeting of the Corporation, held on the 11th day of February last, declared a dividend of 4 per cent. per annum for the half-year ending on 31st December last, payable on or after 15th Mach instant.

Bengal Banking Corporation Ld., 7 Old Post Office Street, 1st March 1882.

BHUAAN MOHUN DAS,
Secretary.

NOTIFICATION

To be peremptorily sold by the Registrar of the High Court in its Ordinary Original Civil Jurisdiction in his sale room in the Court-House on Saturday the 25th day of March 1882 at the hour of 12 o'clock at noon pursuant to a decree of the said Court made in suit No. 432 of 1881 (wherein Kalipersaud Ghose is Plaintiff and Kristo Chunder Chuckerbutty is Defendant) and dated the 25th day of July 1881 the following property namely:

All that upper-roomed brick-built messuage tenement or dwelling-house situate at and being No. 24-1 Soortee Bagan Lane in the Town of Calcutta containing by estimation 9 cottahs, be the same a little more or less but described in a mutual Release as containing 7 cottahs 6 chittacks and 6½ feet and which is butted and bounded in the following manner, that is to say on the south by the Government Road called Soortee Bagan Lane, on the North by the Government drain and the house of Thakurloll Mullick, on the east by the western side of the house No. 24 belonging to Hurrynarain Chuckerbutty and on the west by the tenanted house of Pearyloll Mullick.

The abstract of title and conditions of sale may be seen at the office of the said Registrar and the title deeds at the office of Messr. Ghose and Ghose, Attorneys at Law at No. 12 Old Post Office Street in Calcutta, on any day before the sale and will be produced at the said sale.

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Plaintiff's Attorneys
Calcutta, High Court.

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HIS GRACE THE DUKE OF ROXBURGHE, K. T.
Vice-Presidents :
HIS GRACE THE DUKE OF SUTHERLAND, K. G.
HIS GRACE THE DUKE OF ABERCORN, K.G.

Subscribed Capital £2,000,000
Whereof Paid-up £450,000

LIFE DEPARTMENT
Accumulated Funds irrespective of Capital and Reserves at 31st December 1879.

Life Assurance Fund £3,062,174 6 1
Annuity Fund £371,273 19 2

NOTE.—The Life and Annuity Funds are specially invested to meet the obligations of these Departments, and are not liable for the obligations of the Fire Department.

Extract from the Finance Chronicle and Insurance Circular.

The report of the Directors to the 71st Annual General Meeting of Shareholders is one of the most complete productions of its kind, and the results set forth surely entitled the Company to be classed as one of the greatest and most widely useful of provident institutions. The North British has been conducting business since the early years of this century : every year has been a record of steady progress and honorable dealing.

In the Life Department the new business consisted of policies issued for £988,340, yielding in annual £35,796, an increase of £5,386 on the previous year. The increase is very satisfactory, considering the difficulty which many offices find in pushing life business.

The profit and loss account shows a total profit for the year, of £269,608 which is disposed as follows : a dividend of 40s. per share to the shareholders, together with a cash bonus of 25s. per share ; a special bonus as on several previous occasions of 25s. per share, to meet calls of a like amount now made ; £50,000 placed to reserve and the balance carried to credit of profit and loss account.

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LOCAL BOARD OF DIRECTORS :
J. C. MACGREGOR, Esq., Receiver, High Court.
W. C. MORGAN, Esq., Solicitor.
ROBERT STEEL, Esq., Merchant.

General Agents for India :—ROBERTS, MORGAN & CO., No. 1, Hastings Street, Calcutta.

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Printed and published by WOOMESH CHUNDER NUNDI, *at the* HINDOO PATRIOT PRESS, *No. 106,* BARANUSSY GHOSE'S STREET, CALCUTTA.